The Annual Report on Philanthropy for the Year 1987

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for Philanthropy

Giving U.S.A.

The Annual Report
on Philanthropy
for the Year 1987

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(33rd Annual Issue)

Nathan Weber
Editor

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Acknowledgments

Beginning a new job, to no one's surprise, is one of life's more stressful occasions. Beginning *this* new job, as editor of *Giving USA*, has got to rank close to 100 on the stress meter.

Four months—four and a half—to refine the methodology, cultivate new sources of information, secure the data, write the book, rewrite the book, hire proof-readers, re-refine the methodology . . . in between reporting for, writing, editing, etc. two issues of the newsletter, *Giving USA Update*.

It is hard to believe that the 1988 edition of *Giving USA*—the national compilation of philanthropy—is off the press. No question: it could not have been done without the encouragement and active participation of an advisory panel of experts in philanthropy and research. Individually and as a group, they did not hesitate to share their enormous stores of knowledge and insights.

To my advisors, then, I acknowledge my gratitude: In alphabetical order: Elizabeth Boris, Council on Foundations; Jane Hammond, Council for Aid to Education; Virginia Ann Hodgkinson, Independent Sector; Anne Klepper, The Conference Board; Ralph Nelson, Queens College-CUNY; Linda Cardillo Platzer, The Conference Board; Loren Renz, The Foundation Center; Gabriel Rudney, The Brookings Institution; Hayden Smith, Council for Aid to Education; and Russy Sumariwalla, United Way Institute.

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Also, to Georgette Temple on the staff of the AAFRC, for tireless research assistance and fact checking, and to the other staff members for their support every time I panicked (which was more often than I like to admit).

Finally, to the innumerable working people in all the charitable organizations, foundations, associations, government agencies and, of course, member firms of the AAFRC who provided essential data, often at a considerable expense of time and effort to themselves.

Nathan Weber
Editor

Foreword

The stock market crash of October 19 and the loss of the charitable deduction gave rise to predictions that philanthropic giving last year would suffer significantly. Quite the opposite occurred: total giving increased significantly. Indeed, it achieved an impressive new high.

A total of $93.68 billion is estimated to have been contributed in 1987 to the nation's gift-supported institutions and organizations by individuals, foundations, businesses and estates (which provide bequests).

This represents an increase of almost 6.5 percent over 1986's estimated total giving of $88 billion, an increase that is nearly twice as much as the inflation rate, measured by the Consumer Price Index, which rose 3.7 percent.

It is more than the growth in personal income, which was just under 6 percent. It is more than the growth in unpaid credit balances, which increased by 5.2 percent.

Indeed, it is more than the growth rate of 5.9 percent of everything that we, as consumers, purchased. And more than the rate of growth of our Gross National Product, which, like personal income, went up just under 6 percent.

What do these favorable comparisons mean? They mean that unfavorable factors—including market slides, tax law changes, fierce foreign competition, and even occasional scandals involving some types of fund raising—do not dissuade Americans from philanthropic giving.

They mean, moreover, that giving to institutions and organizations advancing philanthropic causes can be recognized as a significant measure of the state of our economy—one that is as meaningful as traditional measures.

From the estimates of giving in 1987, the message is clear: the philanthropic impulse in the United States has never been stronger.

And that should not be surprising. We Americans are not indifferent inheritors of a long tradition of giving and sharing. We continue to strengthen philanthropy because it is so fundamental to our way of life.

Maurice G. Gurin
Chairman
AAFRC Trust for Philanthropy

George A. Brakeley III
Chairman
American Association of Fund-Raising Counsel

1987 Philanthropy

The Growth of Philanthropy, 1955–1987

Sources of Contributions

Uses of Contributions

State of the Philanthropic Sector, 1987

1987 Philanthropy

Total Giving: $93.68 Billion

Sources of Contributions
($ in Billions)

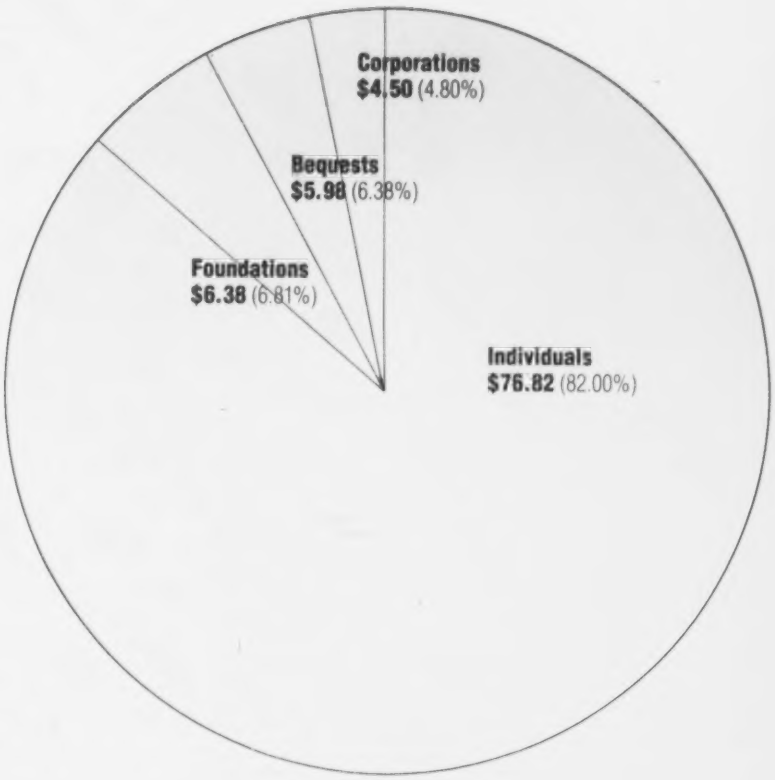


Table 1A: Comparison of 1987 Estimates to Revised 1986 Estimates ($ in billions)

	1986 Original	1986 Revised	1987 Estimates	% Change 1986-87
Sources of Contributions				
Individuals	$71.72	$72.03	$76.82	6.65
Bequests	5.83	5.57	5.98	7.04
Foundations	5.17	5.90	6.38	8.14
Corporations	4.50	4.50	4.50	0.00

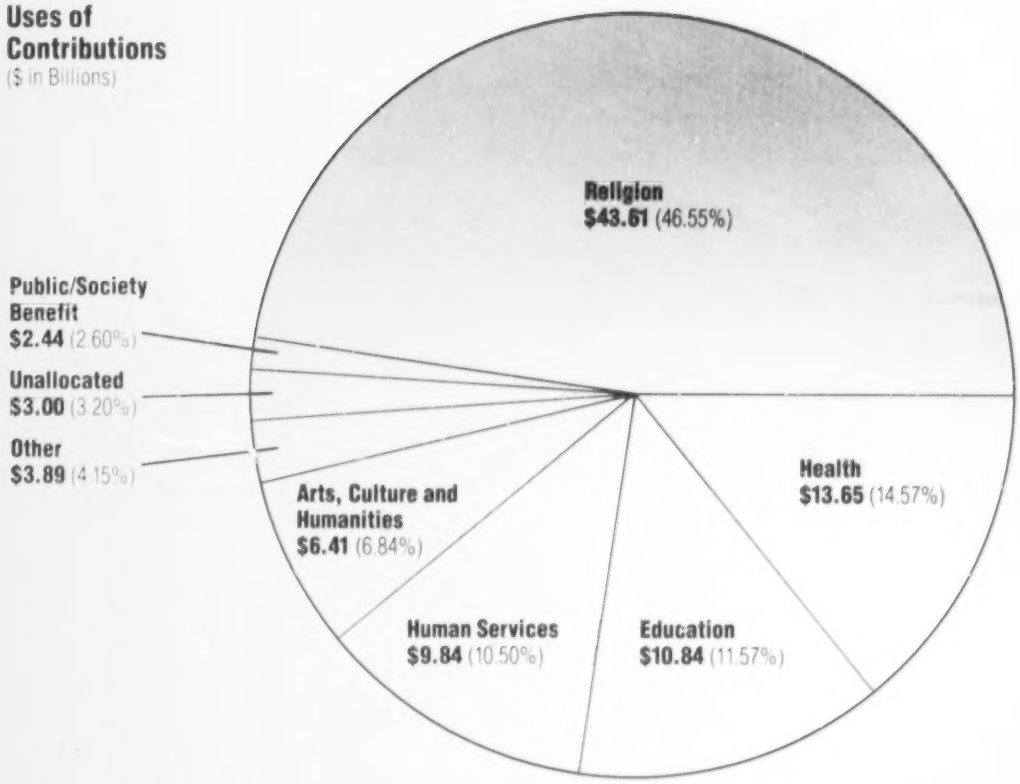


Table 1B: Comparison of 1987 Estimates to Revised 1986 Estimates ($ in billions)

	1986 Original	1986 Revised	1987 Estimates	% Change 1986-87
Uses of Contributions				
Religion	$40.90	$41.68	$43.61	4.63
Education	12.73	10.08	10.84	7.54
Health	12.26	12.26	13.65	11.34
Human Services	9.13	9.13	9.84	7.78
Arts, Culture & Humanities	5.83	5.83	6.41	9.95
Public / Society Benefit	2.38	2.38	2.44	2.52
Other	3.99	3.99	3.89	−2.61
Unallocated	NA	2.65	3.00	13.21

The Growth of Philanthropy 1955–1987

Table 2: The Growth of Philanthropy 1955–1987 ($ in billions)

	Total Giving	Percent Change	GNP	Giving as % of GNP
1955	$ 7.70		$ 405.9	1.90
1956	8.33	8.18	428.2	1.95
1957	9.26	11.16	461.0	2.05
1958	9.50	2.59	456.8	2.08
1959	10.37	9.16	495.6	2.09
1960	10.92	5.30	515.3	2.12
1961	11.36	4.03	533.8	2.13
1962	11.88	4.58	574.6	2.07
1963	13.21	11.20	606.9	2.18
1964	13.70	3.71	649.8	2.11
1965	14.75	7.66	705.1	2.09
1966	15.80	7.12	772.0	2.06
1967	17.04	7.85	816.4	2.09
1968	18.95	11.21	892.7	2.12
1969	20.79	9.71	963.9	2.16
1970	20.89	0.49	1,015.5	2.07
1971	23.44	11.51	1,102.7	2.13
1972	24.46	4.44	1,212.8	2.02
1973	25.70	4.99	1,359.3	1.89
1974	26.98	4.98	1,472.8	1.83
1975	28.61	6.04	1,598.4	1.79
1976	32.70	14.30	1,782.8	1.80
1977	36.34	13.35	1,990.5	1.83
1978	38.95	7.18	2,249.7	1.73
1979	43.69	12.17	2,508.2	1.74
1980	48.74	11.56	2,732.0	1.78
1981	55.49	13.85	3,052.6	1.82
1982	60.04	8.20	3,166.0	1.90
1983	65.78	9.56	3,405.7	1.93
1984	71.35	8.47	3,772.2	1.89
1985	80.42	12.71	4,010.3	2.01
1986	88.00	9.43	4,235.0	2.08
1987	93.68	6.45	4,486.2	2.09

Sources of Contributions 1955–1987

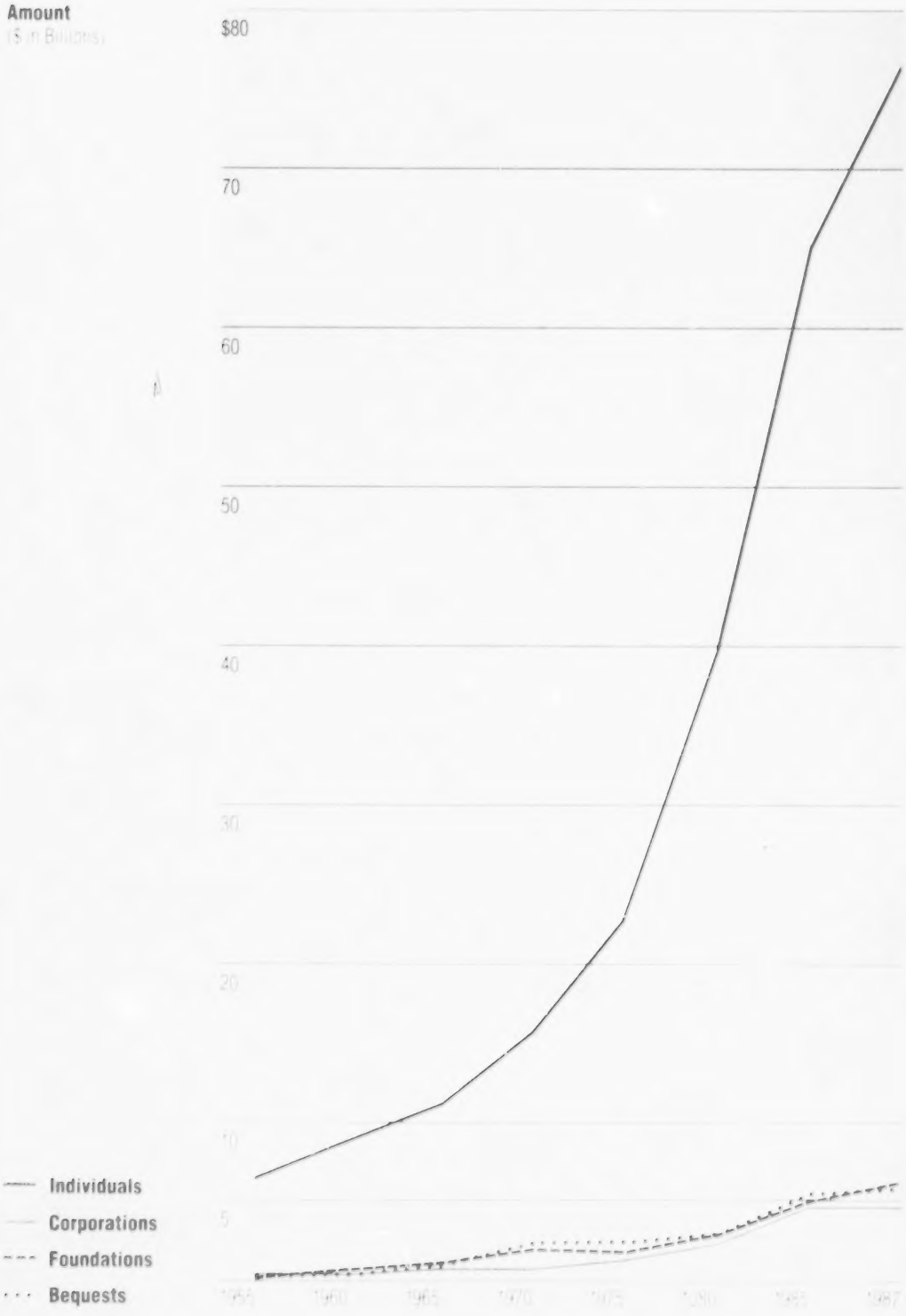


Table 3A: Sources of Contributions 1955–1987 ($ in billions)

	Corporations[1]	Foundations	Bequests[2]	Individuals
1955	$ .415	$ .300	$ .237	$ 6.75
1956	.418	.305	.239	7.33
1957	.419	.502	.450	7.89
1958	.395	.505	.451	8.15
1959	.482	.702	.512	8.68
1960	.482	.710	.574	9.16
1961	.412	.702	.650	9.50
1962	.595	.701	.701	9.89
1963	.657	.821	.880	10.86
1964	.729	.830	.951	11.19
1965	.785	1.13	1.02	11.82
1966	.805	1.25	1.31	12.44
1967	.830	1.40	1.40	13.41
1968	1.005	1.60	1.60	14.75
1969	1.055	1.80	2.00	15.93
1970	.797	1.90	2.00	16.19
1971	.865	1.95	3.00	17.62
1972	1.009	2.00	2.10	19.37
1973	1.174	2.00	2.00	20.53
1974	1.200	2.11	2.07	21.60
1975	1.202	1.65	2.23	23.53
1976	1.487	1.90	2.99	26.32
1977	1.791	2.00	2.99	29.55
1978	2.084	2.17	2.60	32.10
1979	2.288	2.42	2.23	36.59
1980	2.359	2.81	2.86	40.71
1981	2.514	3.07	3.49	46.42
1982	2.906	3.16	5.45	48.52
1983	3.300	3.60	4.52	53.54
1984	4.059	3.95	4.89	58.50
1985	4.400*	4.90	5.18	65.94*
1986	4.500*	5.90*	5.57	72.03*
1987	4.500*	6.38*	5.98	76.82*

[1] IRS-based data through 1984. IRS figures include giving by corporations to nonprofit organizations and to their own foundations. They do not include giving by corporate foundations to other nonprofits.

[2] Figures for certain years differ from bequest data released by the IRS, because the IRS excludes bequests on estates under $300,000 for 1983 and 1984 and under $500,000 for 1985. IRS bequests in 1983 totalled $2.55 billion, in 1984 $4.54 billion and in 1985 $3.57 billion.

Uses of Contributions 1955–1987

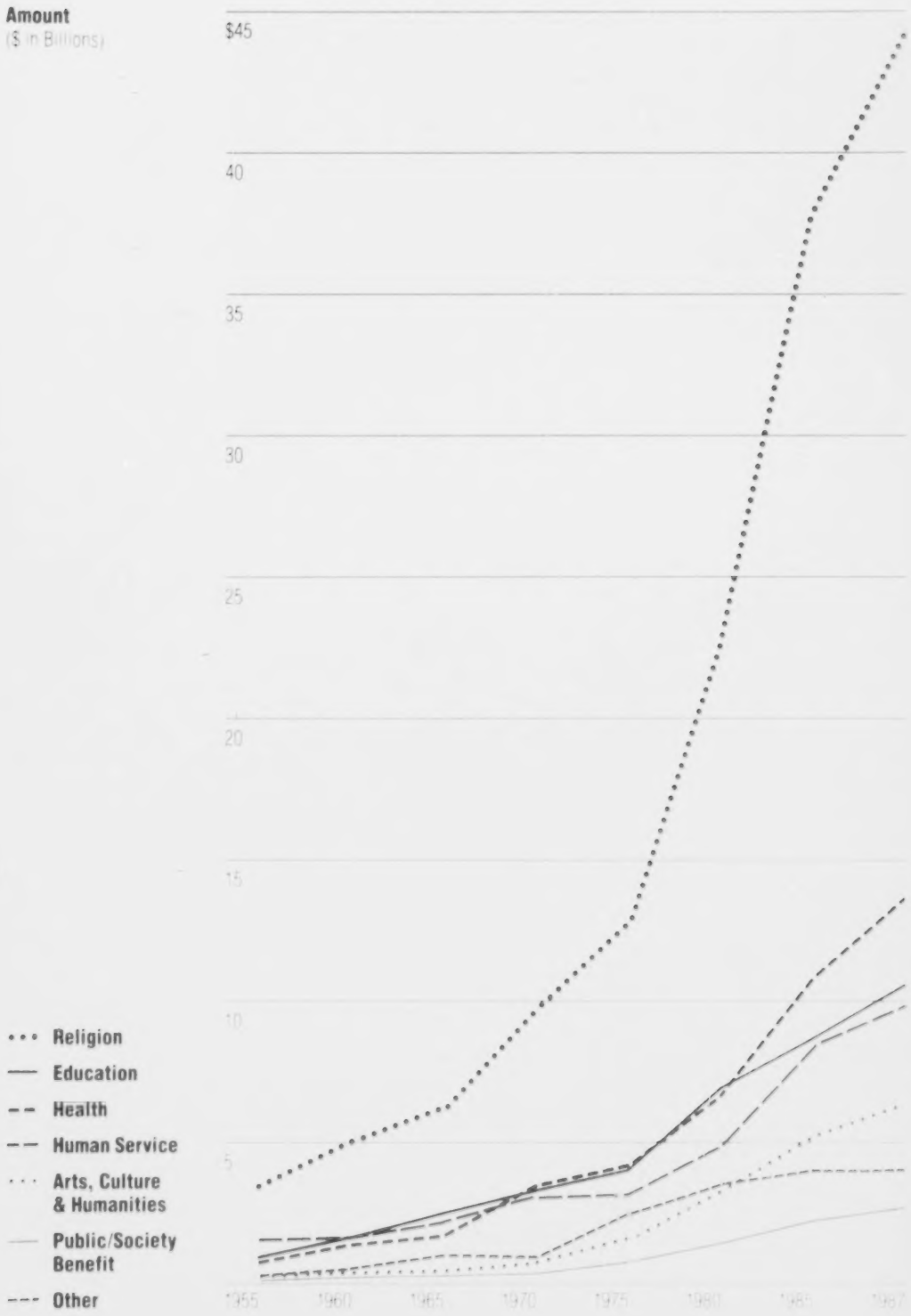


Table 3B: Uses of Contributions 1955–1987 ($ in billions)

	Religion	Education	Health	Human Service	Arts, Culture & Humanities	Public Society Benefit	Other	Unallocated
1955	$ 3.45	$ 863	$ 736	$1.68	$ 349	$ 225	$ 347	—
1956	3.93	917	1.01	1.60	322	250	322	—
1957	4.22	1.07	1.21	1.70	359	279	484	—
1958	4.34	1.17	1.43	1.66	353	272	350	—
1959	4.71	1.34	1.35	1.63	397	290	383	—
1960	5.21	1.52	1.35	1.63	408	314	502	—
1961	5.25	1.79	1.40	1.69	415	318	517	—
1962	5.45	1.95	1.56	1.77	410	312	498	—
1963	5.84	2.19	1.74	1.97	485	374	601	—
1964	6.14	2.46	1.68	1.92	435	387	828	—
1965	6.72	2.47	1.67	2.07	436	383	1.01	—
1966	7.22	2.91	2.23	2.07	536	390	861	—
1967	7.58	2.63	3.00	2.07	559	411	790	—
1968	8.42	3.13	3.22	2.31	604	428	848	—
1969	9.02	3.44	3.40	2.71	718	561	1.01	—
1970	9.34	3.36	3.44	2.92	663	485	932	—
1971	10.07	3.65	3.75	3.01	1.01	684	1.31	—
1972	10.19	3.84	3.94	3.16	1.10	820	1.46	—
1973	10.53	4.11	4.16	3.07	1.26	620	1.92	—
1974	11.84	4.64	4.19	3.02	1.20	670	2.05	—
1975	12.67	4.75	4.22	2.94	1.56	790	2.55	—
1976	14.18	4.96	4.79	3.02	2.27	1.03	2.40	—
1977	15.96	4.79	4.05	3.57	2.32	1.22	2.53	—
1978	18.49	5.45	5.38	3.87	2.40	1.06	2.44	—
1979	21.12	6.02	6.06	4.48	2.73	1.23	2.97	—
1980	23.24	6.91	6.67	4.91	3.15	1.46	3.46	—
1981	25.08	7.44	7.66	5.62	3.60	1.79	3.92	—
1982	28.01	8.44	8.41	6.33	4.96	1.68	2.16	—
1983	31.90	9.23	9.43	7.16	4.21	1.89	2.96	—
1984	36.43	9.95	10.30	7.88	4.50	1.94	3.30	—
1985	41.48	9.72	11.19	8.50	5.08	2.22	3.89	2.22
1986	31.62	11.08	12.26	9.13	5.83	2.38	3.99	2.65
1987	33.61	11.64	13.65	9.84	6.41	2.60	3.89	3.00

Note: Data for 1985 and later are not comparable to data for 1985 and earlier because of different definitions, tabulations and survey procedures.

State of the Philanthropic Sector, 1987

$93.68 Billion!

Stock market crash. End of the charitable tax deduction for non-itemizers. Decline in the economy's competitiveness. Well-publicized hijinks of televangelists using much of the money donated for "religion" to create their own heavens on earth. . . . In the face of it all, estimated giving in the United States reached an all-time high in 1987—$93.68 billion.

That amount represents an increase of 6.45 percent over the estimated amount donated a year earlier. The yearly increase marks the continuation of a decades-long trend.

Most of the added donations came from individuals, who upped their charitable contributions $4.79 billion, or 6.65 percent to an estimated $76.82 billion. Individuals usually contribute some four-fifths of total giving; in 1987 their donations amounted to 82 percent of the total. The growth in individual giving reflected, primarily, an increase in personal income—one measure of a strengthening of the economy.

Bequests also were up—a little more than $410 million, or 7.36 percent. Bequests are the most unpredictable source of giving, because they depend on the life spans of the donors. Total estimated bequests for the year were $5.98 billion.

Foundations (excluding corporate foundations), which many had predicted would cut back on grants in light of the October market debacle, increased their giving by an estimated $480 million in 1987, or 8.18 percent. The increase was due in part to the relatively conservative securities held by most foundations, and in part to meet goals established well before the crash. Estimated foundation giving for the year came to $6.38 billion.

Corporate giving, which includes grants by company-sponsored foundations, did not increase. For the first time in almost two decades, since 1970, business donations were flat. The trend towards the leveling of growth in business giving began in 1985, after years of high increases. In 1987, the nation's private enterprises gave an estimated $4.5 billion, the same as in 1986.

In one sense, the total giving figure actually understates the financial benefit enjoyed by the gift-supported organizations who receive the donations, and therefore by the millions of people whom the groups, in turn, serve. For example, some donations consist of real estate, which in turn may yield significant rental income, while other donations are invested in interest-bearing securities. In effect, in the world of philanthropy, the amount received is always more than the amount given.

The Philanthropic Year in Brief

Notwithstanding the continuation of the upward trend in total giving,

significant developments during 1987 marked the philanthropic sector as a whole.

The biggest news was almost non-news. Two events that many had predicted would impact severely on giving—the new tax law and the stock market slide of October—proved to have reasonably little effect, particularly on individual philanthropy. Individuals donated almost $4.8 billion more than in 1986. However, the market slide may have had an effect in slowing the *rate of growth* among individual and foundation giving.

Other key developments in 1987 included the permanent opening of the Combined Federal Campaign (CFC), the nation's largest payroll deduction plan for charitable contributions, to alternative philanthropic groups and causes (since 1980, the CFC has consisted of agencies associated with four national federations, including United Way); an increase in corporate giving to pre-college education; an outpouring of foundation support for AIDS-related programs; and an increase in the number of states that passed laws on charitable solicitation.

Tax Reform and Market Slide

The philanthropic world's two big fears of 1987--tax reform and the October stock market plummet—proved less than awesome. Officials of many nonprofit organizations predicted that elimination of the charitable deduction for the majority of filers would cut deeply into giving, and that the market slide would all but wipe out the source of funds donated by wealthy individuals. Neither prediction held for 1987, although the market decline may account for part of the decline in the growth rate of individual giving, and for the slowdown in the growth of foundation assets.

Federal Charity Drive Opened to Alternative Funds

Capping a ten-year drive to keep open the Combined Federal Campaign (CFC), nontraditional and advocacy groups won in 1987 the right to obtain on a permanent basis charitable payroll deductions from the nation's federal employees. Although some nontraditional groups had gained temporary inclusion as far back as 1976, rule changes over eligibility sparked ongoing controversy with CFC administrators. Legislation signed by the President in December 1987 standardized the rules, permitting permanent participation by groups who advocate for social and legislative change, or whose goals include health and welfare improvement, even if those groups are not part of the United Way network. United Way of America, which had earlier opposed in-

clusion, supported the new legislation.

The Combined Federal Campaign solicits funds from some four million workers, collecting over $140 million annually. The largest workplace charity drive in the nation, the 1987 Campaign comprised several thousand charities, including write-ins, not affiliated with the four federations. However, local United Ways managed 98 percent of local campaigns during the year.

Corporate Grantmakers Favored Basic Education

Corporate giving focused increasingly on pre-college education. While giving to universities also increased, contributions to elementary and secondary schools grew by a larger percentage. (In absolute dollars, college-level education continued to receive the lion's share.) The deepening emphasis on early learning was sparked by a growing awareness that the much-described shortcomings of the nation's system of primary education will have negative consequences on future generations of employees, and therefore on U.S. competitiveness.

Foundations Focused on AIDS

Concern with AIDS—acquired immune deficiency syndrome—has motivated the foundation world to sharply increase its giving to the fatal disease, which in 1987 was reaching pandemic proportions. According to a study released by The Foundation Center, grants for AIDS-related programs, begun four years ago, "have increased significantly . . . and are being distributed across a broad geographic base." The Center reported that funding for research and support services for AIDS victims is "occurring at all funding levels, from small community foundations to the very largest independent foundations of national scope." New York and California, which have the highest incidence of the disease, also received the bulk of the funding. In 1983, foundations granted only $216,000 for AIDS-related programs. By the summer of 1987, total recorded grants for the four years had grown to over $18 million.

More States Passed Disclosure Laws

Nine states passed or significantly revised laws on fund raising for charities during 1987. By the end of the year, 41 states plus the District of Columbia required charities, fund raisers and fund-raising consultants either to register with the state in which they were doing business, disclose information to prospective donors, or both.

The most controversial aspect of many of the new regulations require solicitors to inform donors just how much of the money they raise will

go to the charitable purpose, as opposed to the cost of fund raising. A Supreme Court hearing to test the constitutionality of the North Carolina disclosure law, originally scheduled for March, 1988, is expected later in the year.

State legislators said they were motivated by alleged public complaints that too much of the money donated to charity was used, instead, to cover the cost of fund raising itself. However, according to the Internal Revenue Service, fundraising expenses of charitable organizations amount to less than one percent of their total expenses. On the other hand, expenses attributable to "program services"—the purposes for which the charities were established in the first place—comprise 84 percent of total expenses. The largest single component of program service expense are salaries and wages. These percentages tend to hold regardless of the asset size of the organization.[1]

Competition Increased Among Nonprofits

Intense competition for philanthropic dollars took its toll among nonprofit organizations during 1987. A survey of 105 of the nation's gift-supported groups revealed that the average charitable funding was down almost a million dollars from the previous year. More groups—12 percent as opposed to 4 percent a year earlier—reported a decline in giving income, and 12 percent fewer groups reported increases in donations. Competition among the groups themselves was the most commonly cited reason for the difficulties.

Survey of Donations by Blacks

Black Americans gave three-quarters of their charitable donations to religion, according to a survey of Black giving conducted by the Joint Center on Political Studies. The survey results appeared in the December issue of *Black Enterprise* magazine.

About 68 percent of Black charity goes to the churches attended by the givers, and another 7.4 percent to a variety of religious groups, the survey reported. Other recipients of Black giving include: health and hospitals (6.6 percent), social welfare (6.2 percent), education (3.8 percent), international aid (2.8 percent), fraternal groups (1.3 percent), political causes (1.1 percent), and other charities (2.8 percent).

A Mountain of Information

Interest in philanthropy has grown well beyond the borders of nonprofit organizations and professional grantmakers. Until recently, however, students, academicians, historians and others who wanted to know more about this burgeoning area of American social life had no system-

atic means of exploring the field. In 1987 that need was met by Daphne Niobe Layton's *Philanthropy and Voluntarism*, a comprehensive, annotated bibliography.

Published by The Foundation Center, the bibliography was compiled as a component of a joint program of the AAFRC Trust for Philanthropy and the Association of American Colleges to promote the introduction of courses on philanthropy in the undergraduate curriculum.

Philanthropy and Voluntarism contains 1,614 references to books and articles on aspects of the philanthropic tradition in the United States and abroad, including various disciplines to which philanthropy relates such as history, economics, philosophy, religion and sociology. Altogether an invaluable resource.

Notes for The State of the Philanthropic Sector

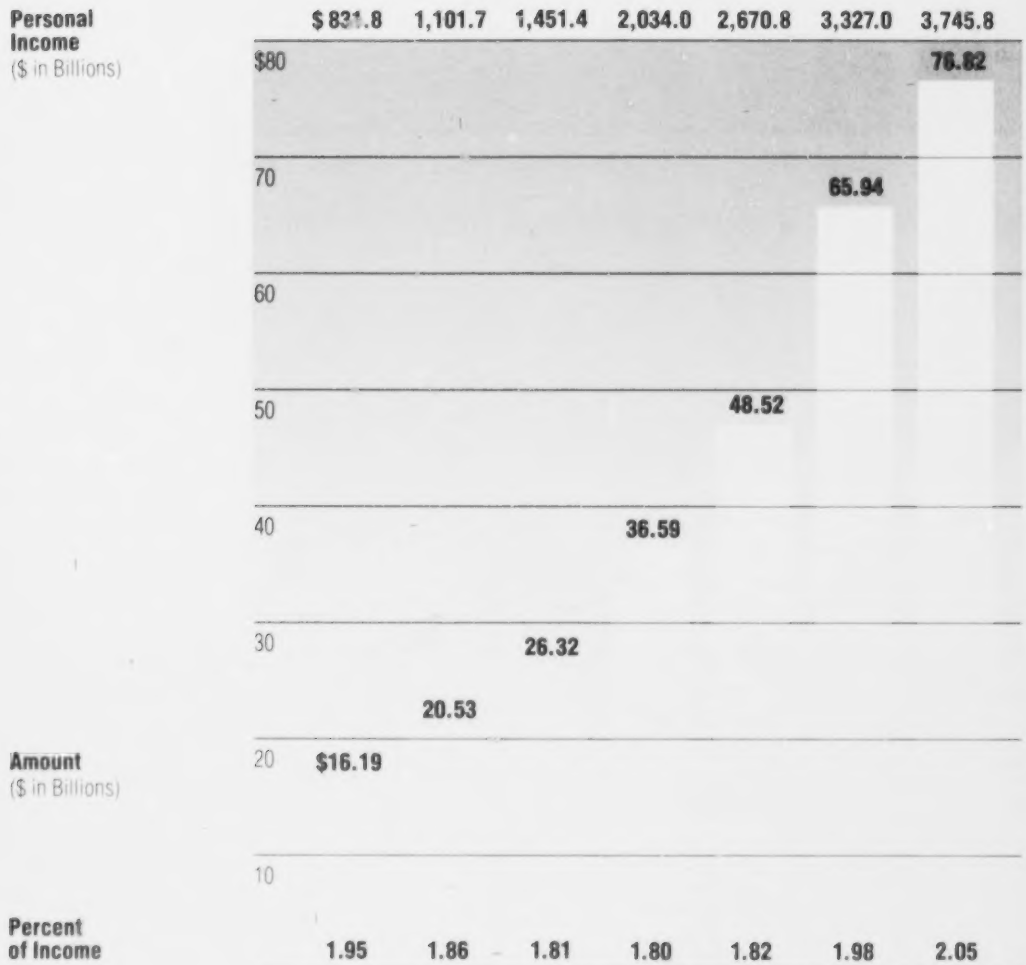
1/ Cecilia Hilgert. "Nonprofit Charitable Organizations, 1983." *SOI Bulletin*. Internal Revenue Service. Spring 1987. p.33.

Giving by Individuals

Giving by Bequest

Giving by Foundations

Giving by Corporations



	Amount ($ Billions)	Personal Income ($ Billions)	Percent of Income
1970	$16.19	$ 831.8	1.95
1971	17.64	894.0	1.97
1972	19.37	981.6	1.97
1973	20.53	1,101.7	1.86
1974	21.60	1,210.1	1.79
1975	23.53	1,313.4	1.79
1976	26.32	1,451.4	1.81
1977	29.55	1,607.5	1.84
1978	32.10	1,812.4	1.77

	Amount ($ Billions)	Personal Income ($ Billions)	Percent of Income
1979	$36.59	$2,034.0	1.80
1980	40.71	2,258.5	1.80
1981	46.42	2,520.9	1.84
1982	48.52	2,670.8	1.82
1983	53.54	2,838.6	1.89
1984	58.50	3,108.7	1.88
1985	65.94	3,327.0	1.98
1986	72.03	3,534.3	2.04
1987	76.82	3,745.8	2.05

Giving by Individuals

Individuals donated an estimated $76.82 billion to charitable organizations and causes in 1987, up 6.65 percent from the previous year—notwithstanding the stock market plummet of October 19th and new tax law restrictions on charitable deductions.

The estimated $76.82 billion accounted for the overwhelming portion of total giving—82 percent. Individuals have consistently provided around four-fifths of total giving, a trend first measured statistically more than thirty years ago, when the AAFRC began tabulating the sources and recipients of philanthropy. In 1986, individual giving amounted to 81.85 percent of the total.

The increase in giving can be attributed largely to a rise in personal income, the single most important determinant of individual charitable donations. Preliminary estimates released by the U.S. Commerce Department show personal income grew by almost 6 percent over the previous year, from more than $3.53 trillion to more than $3.74 trillion. The 6 percent rise in personal income almost matched the 6.65 percent jump in individual giving.

Thus, for the third year in a row, the increase in individual giving outpaced the growth in personal income—although the gap between the growth rates in giving and income is clearly narrowing. (See Table 4, this page.)

Other factors accounting for the growth in individual contributions during the year may include:

- Changes in capital fund-raising campaigns, which have become longer and more ambitious;
- Massive public information on the growing epidemic of AIDS, to which individuals have contributed through an outpouring of direct gifts and attendance at benefits;
- An equally significant information campaign on the needs of both higher and pre-college education. Alumni gifts to universities alone increased by about 25 percent in fiscal 1986–87.

Table 4: Percent Annual Increase in Personal Giving vs. Personal Income

	1983–84	1984–85	1985–86	1986–87
Personal giving	9.26%	12.72%	9.24%	6.65%
Personal income	9.73	7.02	6.23	5.98

Source: Department of Commerce, Bureau of Economic Analysis; AAFRC Trust for Philanthropy, revised estimates.

Rate of Growth Declines

Although personal giving reached an all-time high in 1987, the rate of growth declined, compared to the previous year. Giving by individuals in 1987 increased 6.65 percent over the year before, in contrast to a 9.24 percent growth between 1985 and 1986.

Just as the absolute increase in personal income accounts for a significant part of the increase in individual giving, so may the decline in the *rate of growth* of personal income account for at least part of the decline in the giving growth rate. Thus, personal income grew by 5.98 percent during 1987, compared to 6.23 percent between 1985 and 1986. (As a portion of personal income, giving by individuals constituted 2.05 percent in 1987, slightly up from the 2.04 percent a year earlier.)

A second factor accounting for the slowdown in the growth rate of personal giving may have been the precipitous decline in the stock market during October. As explained by the chairman of AAFRC-member firm Marts & Lundy, in an analysis of the impact of the market on individual charity: "At the most, stock market changes may be predictive of a direction in giving, in that the rate of growth may slow. But giving itself has not declined."[1]

To the extent that wealthier individuals made their giving decisions towards the end of the year, the market crash would explain at least part of the decline in the rate of growth. Just before the crash, in September, the Standard & Poor's composite index of 500 stocks registered a record 318.66. By the end of December, the index had dropped 77 points to 240.96. (The Standard & Poor's index is employed in the econometric model used to devise the personal giving estimate. See section on methodology, Appendix A.)

The market slide emerges as an even more likely factor in the slowdown of the personal giving rate upon comparing the last two months of stock prices—a key determinant of personal giving—between one year and the next. The S&P index for November/ December 1987 actually *declined* 1.6 percent from the same two-month period in 1986. By contrast, the year-end S & P index between 1985 and 1986 had *increased* 22 percent.

Another way to view the relationship of the market slide to the slowdown in individual giving is to compare the yearly growth in stock prices. During 1987, the S&P index rose by 13.74 percent—just about half the 26.49 rate of growth of the previous year.

Impact of Tax Reform Act

The tradition of deducting charitable contributions from taxable income

came to an end for hundreds of thousands of taxpayers in 1987. The Tax Reform Act of 1986 eliminated the deduction for individuals who decided not to itemize their deductions. Because the landmark Act eliminated or curtailed many benefits of itemization, far fewer Americans were expected to claim donations on their tax returns.

Widespread predictions that the loss of the charitable deduction would therefore severely curtail giving have so far proven incorrect. A Gallup poll of upper income households (annual income of at least $40,000) in 1987 revealed that 80 percent of respondents intended to continue or increase their giving for 1987, notwithstanding the termination of the deduction.

The increase in estimated individual giving during 1987 bears out the Gallup poll's finding, at least concerning individuals whose income brackets enabled them to benefit the most from the charitable deductions.

Among those who did give more in 1987 than in 1986, 57 percent cited an increase in their own income. Other explanations, cited by significantly lower percentages, included: an increase in church donations (6 percent), a change in "lifestyle" (6 per cent), being more aware or involved in social activities (4 per cent), an increase in solicitations for funds (4 percent), and expected benefits of the new tax law (3 percent).

Notwithstanding the 1987 increase in individual giving, the long range impact of the Tax Reform Act on charitable donations remains in doubt. On the negative side, the loss of the charitable deduction may, over time, dissuade individuals from donating as much as they had in the past. On the positive side, if the law results in an increase in take-home pay for most Americans, then individual giving can be expected to increase.

Tax analysts are divided on the effect of the Act on overall income. Studies prepared by the National Bureau of Economic Research and the Brookings Institution conclude that the Tax Act will take a large bite out of the income of wealthy Americans, but will result in more take-home pay for all others. A *Wall Street Journal* analysis concluded further that, unlike most Americans, wealthy individuals will also find their state taxes sharply increasing. On the other hand, the Congressional Joint Committee on Taxation has predicted that Americans on every income level will benefit financially from the Act.[2]

Contributions by Itemizers vs Non-itemizers in 1986

The estimate of giving by individuals is greater than the amounts reported by taxpayers on their IRS

returns. Among those who give but do not declare their contributions are taxpayers who neglect to take the charitable deductions allowed by law, senior citizens on Social Security, and others who, for one reason or another, give to their favorite causes but do not make public their donations. These individuals gave an estimated $4.21 billion in 1986. The year before they gave $8.39 billion. The difference reflects the fact that allowable charitable deductions reported to the IRS increased from $57.55 billion to $67.82 billion.

In both 1985 and 1986, many non-itemizers who were entitled, under the Charitable Contributions Law (CCL), to take a hefty deduction for their contributions neglected to do so. In 1985, 40 million non-itemizers (contributing $8.13 billion) did not take the deduction, and in 1986 38.3 million (contributing $3.22 billion) did not do so.

Nevertheless, in 1986, when the CCL authorized a 100 percent deduction—compared to a 50 percent deduction the year before—more non-itemizers did avail themselves of the opportunity. Thus, in 1986, 28.2 million non-itemizers took the CCL deduction, compared to 25.5 billion the year before—a 10.59 percent increase.

By contrast, among taxpayers who itemized their deductions, 36.9 million included their charitable contributions in 1986, an increase of only 1.9 percent over 1985.

In sum, the total number of taxpayers—itemizers and non-itemizers—who declared a charitable deduction rose from 61.7 million in 1985 to 65 million in 1986, an increase of more than 5 percent.

More Giving by Wealthier Itemizers, Less by Poorer in 1986

Individuals whose income placed them in higher income brackets increased their giving to charity in 1986, while low, moderate and middle-income people gave less than they had the year before. Although this disparity applied only to taxpayers who itemized their deductions, among non-itemizers, the wealthy increased their giving at a higher rate than did poor, moderate and middle-income earners.

Internal Revenue Service figures reveal that upper middle-income itemizers—defined here as those who earned between $50,000 and $100,000—increased their giving by over 11 percent, and wealthy itemizers earning $100,000 and above increased their donations by almost 56 percent. By contrast, lower-income people earning under $15,000 who itemized their deductions gave 16.6 percent less than they had the year before. Moderate-income itemizers decreased their giving by more than 11 percent, and middle-income itemizers in the

Table 5: Amount of Charitable Contributions by Itemizers, 1984–86 ($000)

Adjusted Gross Income	1984	1985	% Change 84–85	1986	% Change 85–86
Under $15,000	$ 2,682,142	$ 2,607,739	– 2.77	$ 2,174,369	– 16.59
$15,000–$24,999	5,269,444	5,383,757	+ 2.17	4,765,070	– 11.49
$25,000–$49,999	16,301,659	17,193,010	+ 5.47	16,932,034	– 1.52
$50,000–$99,999	9,078,370	11,173,138	+ 23.08	12,409,163	+ 11.06
$100,000 & over	8,788,197	11,673,055	+ 32.83	18,173,835	+ 55.69
	$42,119,812	$48,030,699	+ 14.03	$54,454,471	+ 26.55

Source: Internal Revenue Service, Statistics of Income Division

$25–$50,000 range decreased their giving by 1.52 percent. (See table 5.)

One inference to be drawn from the data is that the wealthier segments of the population, while considerably fewer in number, had far more to give. For example, judging solely by the number of returns filed, there were almost four times as many itemizers in the low, moderate and middle-income ranges (28.7 million) as in the upper-middle and wealthy ranges (7.4 million). (See table 6, below.) Nevertheless, the wealthier group gave over $32.5 billion, while the others gave about $24 billion.

Another inference to be drawn is that more itemizers became wealthier in 1986, moving out of the lower income brackets and into the higher

Table 6: Number of Itemizers Taking Charitable Deductions, 1984–86

Adjusted Gross Income	1984	1985	% Change 84–85	1986	% Change 85–86
Under $15,000	3,887,990	3,732,035	– 4.01	3,563,532	– 4.52
$15,000–$24,999	6,898,182	6,617,074	– 4.08	6,385,810	– 3.49
$25,000–$49,999	17,599,250	18,335,046	+ 4.18	18,102,133	– 1.27
$50,000–$99,999	5,255,478	6,371,906	+ 21.24	7,340,409	+ 15.20
$100,000 & over	966,932	1,172,575	+ 21.27	1,465,706	+ 25.00
	34,607,832	36,228,636	+ 4.68	36,857,590	+ 1.74

Source: Internal Revenue Service, Statistics of Income Division

Table 7: Amount of Charitable Contributions by Non-Itemizers, 1985–86 ($000)

Adjusted Gross Income	1985	1986	% Change 85–86
Under $15,000	$4,350,758	$ 5,028,122	15.57
15,000–$24,999	3,066,854	4,359,851	42.16
25,000–$49,000	1,925,206	3,366,803	74.88
$50,000–$99,999	162,540	529,369	225.69
$100,000 & over	15,242	80,503	428.16
	$9,520,600	$13,364,648	40.38

Note: 1985 figures are double the deductions reported by the IRS, which allowed deductions of 50% of contributions.

Source: Internal Revenue Service, Statistics of Income Division.

income brackets. As demonstrated in Table 6, the number of low-income itemizers (earning under $15,000 a year) declined by 4.52 percent. Likewise, the number of moderate-income itemizers dropped 3.49 percent, and middle-income itemizers declined 1.27 percent. By contrast, the number of itemizers earning between $50,000 and $100,000 increased by 15.20 percent, and wealthy itemizers, whose income was $100,000 and above, increased by 25 percent.

Volunteering

One form of giving by individuals, amounting to the equivalent of hundreds of millions of dollars annually, is volunteering. In 1987, ac-

Table 8: Number of Non-Itemizers Taking Charitable Deductions, 1985–86

Adjusted Gross Income	1985	1986	% Change 85–86
Under $15,000	13,750,731	14,786,937	+ 7.54
$15,000–$24,999	7,477,212	8,201,639	+ 9.69
$25,000–$49,999	4,040,671	4,832,319	+ 19.59
$50,000–$99,999	236,880	339,782	+ 43.44
$100,000 & over	13,415	27,622	+105.90
	25,518,909	28,188,299	+ 10.46

Source: Internal Revenue Service, Statistics of Income Division.

cording to a survey funded by the J. C. Penney Corporation, about 48 percent of the U.S. population volunteered some part of their time to gift-supported organizations. The percentage was the same in 1985. As the population in 1987 was 243,773,000, the estimated number of full- and part-time volunteers amounted to more than 117 million.

While it is extremely difficult to evaluate volunteer time in terms of dollars—in light of the widely differing pay scales of those who contribute their time—an estimate offered by Volunteer: The National Center for Citizen Involvement is $110 billion.

Large Individual Gifts

Maguire Thomas Partners
Los Angeles Central Library
$28,200,000

John W. Kluge
Columbia University
$25,000,000

Curtis L. Carlson
University of Minnesota
$25,000,000

Charles Allen Jr. & Herbert Allen
The Presbyterian Hospital
$15,000,000

John E. Anderson
University of California at Los Angeles
$15,000,000

H. Charles Grawemeyer
University of Louisville
$15,000,000

Leslie H. Wexner
Ohio State University
$15,000,000

Marion and John Anderson
The University of California at Los Angeles
$15,000,000

Anonymous
College of Idaho
$13,000,000

Anonymous
University of North Carolina at Chapel Hill
$13,000,000

W. Frank and Patsy Barton
Wichita State University
$12,000,000

Sy Syms
Yeshiva University
$12,000,000

Paul W. Mellon
Choate Rosemary Hall
$10,000,000

O. Wayne & Grace Rollins
Emory University
$10,000,000

Marion Bradley Via
Virginia Polytechnic Institute and State University
$10,000,000

Henry R. Kravis
Metropolitan Museum of Art
$10,000,000

James A. & Carol Collins/Eugene S. & Maxine Rosenfeld
University of California at Los Angeles
$10,000,000

Robert C. and Naomi Borwell
Dartmouth Medical School
$7,500,000

Anonymous
Princeton University
$7,500,000

Iris and Gerald B. Kantor
Metropolitan Museum of Art
$7,000,000

Dr. and Mrs. C. Stanton Gallup
Eastern College and Eastern Baptist Theological Seminary
$7,000,000

Mr. and Mrs. Robert S. Jepson Jr.
University of Richmond
$6,000,000

Robert M. & Raymond H. Siegfried
University of Notre Dame
$6,000,000

Paul Newman
The Hole in the Wall Camp/Connecticut
$5,000,000

Philip Rauch
Lehigh University
$5,000,000

King Fahd of Saudi Arabia
Paul Newman's Hole in the Wall Camp
$5,000,000

Frank J. Pasquerilla
University of Notre Dame
$5,000,000

Mansfield & Houghton Freeman
Wesleyan University
$5,000,000

Anonymous
Northwestern University
$5,000,000

Anonymous
Princeton University
$5,000,000

Mr. and Mrs. Thomas Devlin
Wichita State University
$5,000,000

Anonymous
Seattle University
$4,500,000

David and Mary Ann Cofrin
University of Wisconsin at Green Bay
$4,000,000

Frank J. Pasquerilla
University of Pittsburgh at Johnstown
$4,000,000

David Mugar
Mugar Omni Theater at the Museum of Science
$4,000,000

Tom G. Worrell
University of Virginia
$4,000,000

Class of 1962
Williams College
$4,000,000

Anonymous
Adrian College
$3,500,000

William F. and Margaret Scandling
Hobart and William Smith Colleges
$3,200,000

J. R. Simplot
College of Idaho
$3,000,000

Anonymous
University of Virginia
$3,000,000

Raymond C. Firestone
Ohio State University
$3,000,000

Antonio J. Palumbo
Duquesne University
$3,000,000

George D. and Harriet W. Cornell
Rollins College
$3,000,000

Harry W. and Elsie M. Hartsgen Porterfield & Daughter Stephanie
University of Arizona
$3,000,000

David R. and Maria Rivera Radell
University of Southern California
$2,900,000
(Rare scholarly material)

W. John Kenney
John Hopkins University
$2,850,000
(Property)

Class of 1937
Williams College
$2,600,000

Roy and Ruth Heagle Nutt
Trinity College
$2,500,000

Class of 1937
Lehigh University
$2,400,000

Anonymous
Florida Hospital
$2,200,000

Debra J. and Randall K. Fields
University of Utah
$2,100,000

David G. Harrison
University of Virginia
$2,000,000

Karsten Solheim & family
Arizona State University
$2,000,000
(Golf course)

William L. and Sally B. Searle
University of Michigan
$2,000,000

Sol Price and family
University of California at San Diego
$2,000,000

Anonymous (2)
Beloit College
$2,000,000

Anonymous
University of Southern California
$2,000,000
(Furnishings)

Anonymous
University of Puget Sound
$1,750,000

Oliver T. Carr, Jr.
The George Washington University
$1,750,000

Jeannette Early
Presbyterian School of Christian Education
$1,750,000

Robert M. Metcalfe
Massachusetts Inst. of Tech
$1,600,000

Bernard L. Simonsen
University of Southern California
$1,500,000

Mr. and Mrs. Richard L. Hayman
California Institute of Technology
$1,500,000

Patrick J. McGovern
Massachusetts Institute of Technology
$1,500,000

Luther D. Heim
Lycoming College
$1,500,000

Miriam B. Rutman
Worcester Polytechnic Institute
$1,500,000

Jack Galter
Northwestern University
$1,500,000

Oliver, Austin & Leslie Hubbard
University of New Hampshire
$1,500,000

John G. Braun
California Institute of Technology
$1,500,000

G. Ware Travelstead
Harvard University
$1,500,000

John W. Galbreath Family
Ohio State University
$1,500,000

Max & Jeanette Bolene
Wichita State University
$1,500,000

Jeanne Lusher
Wayne State University
$1,500,000

T. Boone Pickens, Jr.
West Texas State University
$1,500,000

Robert A. & Mildred Naslund
University of Southern California
$1,500,000

Doris and Jack Weiler
Central Park Conservancy
$1,500,000

John A. Dever
Northwestern University
$1,455,000

Bill Cosby
Fisk University
$1,300,000

Eugene Kalkin
University of Vermont
$1,300,000

William B. Smullin
Willamette University
$1,250,000

Milton J. Shoemaker, Sr., and Anna M. Shoemaker
University of Wisconsin at Madison
$1,250,000

Alan Paulson
Georgia Southern College
$1,200,000

George W. Tarry M.D.
Northwestern University
$1,200,000

Anonymous
Rollins College
$1,200,000

Anonymous
Atlantic Union College
$1,200,000

Louis Porreco
Edinboro University of Pennsylvania
$1,100,000
(Property)

Joe and Beverly Pevehouse
Texas Tech University
$1,100,000

Delmar and Jean Pittman
Gustavus Aldophus College
$1,100,000
(Property)

Charles & Helen Omer
Wichita State University
$1,100,000

Dominic R. Eiardi
Fairfield University
$1,100,000

Theiline Pigott McCone
Seattle University
$1,000,000

Gladys & Jean Delmas
NY Public Library/Performing Arts Research Center
$1,000,000

Robert & Stanley Holuba
Pennsylvania State University
$1,000,000

Mr. and Mrs. Gordon Getty
NY Public Library/Performing Arts Research Center
$1,000,000

Robert W. Wilson
NY Public Library/Performing Arts Research Center
$1,000,000

John and Dodie Rosekrans
Fine Arts Museum of San Francisco
$1,000,000

Maurice Lipschultz
Fort Lauderdale New Museum of Art
$1,000,000
(Collections of bas relief)

Anonymous
Vassar College
$1,000,000
(Seaside estate)

Lee and Milford Bohm
American Society for Technion-Israel Inst. of Tech.
$1,000,000

Friends & Colleagues of Dalton L. McMichael Sr.
University of North Carolina
$1,000,000

Clarence B. Beasley & Lynn K. Kelson
East Carolina University
$1,000,000

C. Charles Hetzel, Jr. and Alice Barker Hetzel
University of Utah
$1,000,000

Philip M. and Ethel Klutznick
Creighton University
$1,000,000

Joseph Frank Berstein
New York Public Library
$1,000,000

J. Douglas and Marianne Pardee
University of Southern California
$1,000,000

Harold E. Moulton
University of Southern California
$1,000,000

Dr. and Mrs. E. Gifford Upjohn
University of Michigan
$1,000,000

Anonymous
University of Texas at Austin
$1,000,000

Clara Lee Loser and Thomas and Carol Loser
Trenton State College
$1,000,000

Mr. and Mrs. Samuel Oschin
California Institute of Technology
$1,000,000

Ralph J. Tyser
University of Maryland at College Park
$1,000,000

Charles and Joan Hurley Van Zoeren
Ripon College
$1,000,000

David and Lucille Packard
San Jose Museum of Art
$1,000,000

Jeff C. F. Shih
University of Washington
$1,000,000

Abbey Joel Butler
American University
$1,000,000

Anonymous
Kalamazoo College
$1,000,000

Robert C. and James W. Elmen
Augustana College
$1,000,000

Roger Enrico
Babson College
$1,000,000

James J. and Joan Dahlquist Flood
Beloit College
$1,000,000

Jesuit Community of Seattle
Seattle University
$1,000,000

Rankin Smith
Fernbank Museum of Natural History
$1,000,000

Jack and Melba Shewmaker
Drury College
$1,000,000

James and Barbara Palmer
Pennsylvania State University
$1,000,000

Evelyn Gordy Rankin
Georgia Institute of Technology
$1,000,000

Mr. and Mrs. Eugene H. Clapp II
Lafayette College
$1,000,000

John A. and Katherine G. Jackson
Texas Lutheran College
$1,000,000

Lee and Milford Bohm
Washington University
$1,000,000

Robert E. Brennan
Seton Hall University
$1,000,000

Frederick H. Schultz
University of North Florida
$1,000,000

John K. Evans
Rotary Foundation, Rotary International
$1,000,000

Ernest L. Hogan
West Virginia University
$1,000,000

Anonymous
Centre College
$1,000,000

Carl Neureuther
Washington University
$1,000,000

Everett E. Berg
University of Michigan
$1,000,000

Anonymous
Reed College
$1,000,000

Anonymous
University of Miami
$1,000,000

Anonymous
Northern Arizona University
$1,000,000

Wendy A. and Leon A. Gorman
Bowdoin College
$1,000,000

Mr. & Mrs. Charles W. Rothfeld
Annenberg Research Inst. for Judaic and Near Eastern Studies
$1,000,000

William I. Fine
Minnesota Institute for Theoretical Physics, at Univ. of Minn.
$1,000,000

Willard Mackey
Beloit College
$1,000,000

Pennsylvania State Alumni Association
Penn State Univ.
$1,000,000

Dwane & Velma Wallace
Wichita State University
$1,000,000

Neil G. Bluhm
Northwestern University
$1,000,000

Reuben B. Hays
Hendrix College
$1,000,000

Michael D. Dingman
University of Maryland
$1,000,000

Ralph and Lillian Meadows
University of Texas
$1,000,000

Howard & Esther Freeman
Worcester Polytechnic Institute
$1,000,000

Ben V. & Dorothy M. Willie
University of Iowa
$1,000,000

Anonymous
Wichita State University
$1,000,000

Richard and Ginnie Hunsacker
University of Redlands
$1,000,000

Mrs. Erwin C. Uihlein
Ripon College
$1,000,000

Scheuer Family
Swarthmore College
$1,000,000

Audrey Meyer Mars
Medical College of Pennsylvania
$1,000,000

Sylvia Fine Kaye
Hunter College of City University of New York
$1,000,000

John D. & Elizabeth G. Drinko
Marshall University
$1,000,000

Philip M. and Ethel Klutznick
Northwestern University
$1,000,000

Michael J. Scharf
Princeton University
$1,000,000

Nathan & Sophie Gumenick
Virginia Commonwealth University
$1,000,000

Margaret Milligan
University of Southern California
$1,000,000

Marta S. Weeks
University of Miami
$1,000,000

Robert S. Jepson Jr.
University of Richmond
$1,000,000

Judd A. Weinberg
Northwestern University
$1,000,000

Anonymous
New Mexico Military Institute
$1,000,000

Mrs. and Mrs. William B. Thalhimer, Jr.
Science Museum of Virginia
$1,000,000

Mr. and Mrs. Bernard Cohen
Moravian College
$1,000,000

Mr. and Mrs. Harry A. Gampel
University of Connecticut
$1,000,000

Anonymous
Roanoke College
$1,000,000

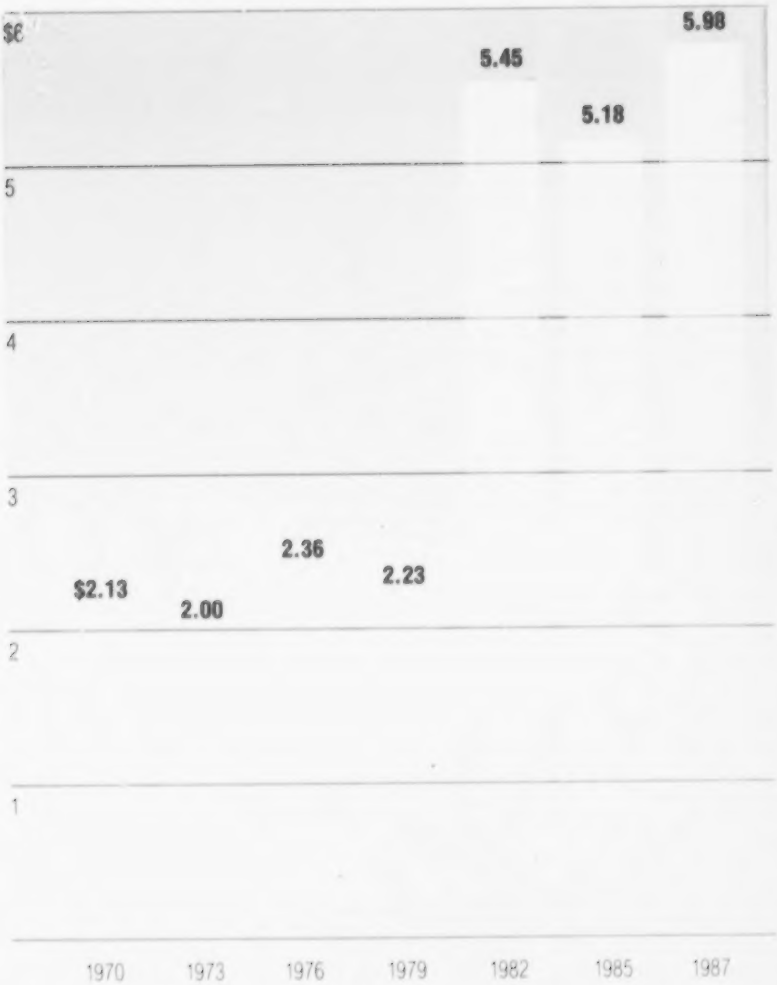
Joan B. Kroc
Democratic Party
$1,000,000

Notes to Giving by Individuals

1/ "Market Volatility Not Critical." *Giving USA Update*. January-February 1988.

2/ *Wall Street Journal*. 9/23/87. Henry Aaron. "The Impossible Dream Comes True." *Tax Reform and the U.S. Economy*. The Brookings Institution. Washington, D.C. 1987. p.13. Karen Slater. "For the Rich, Aftermath of Tax Over-haul Might Be a Bigger Bill From the State." *Wall Street Journal*. 2/29/88.

Amount
($ in Billions)



	Amount (Billions)
1970	$2.13
1971	3.00
1972	2.10
1973	2.00
1974	2.07
1975	2.23
1976	2.36
1977	2.99
1978	2.60

	Amount (Billions)
1979	$2.23
1980	2.86
1981	3.49
1982	5.45
1983	4.52
1984	4.89
1985	5.18
1986	5.57
1987	5.98

Giving by Bequest

Bequests to nonprofit and philanthropic organizations in 1987 reached an estimated $5.98 billion, up more than $412 million, or 7.36 percent from the year before.

The estimated $5.98 billion represents 6.38 percent of all giving in the United States during the year. In 1986, bequests were 6.33 percent of total giving.

The estimate for giving by bequest is projected from a survey of educational institutions conducted by the Council for Advancement to Education (CFAE), and a survey of leading health organizations conducted by the AAFRC Trust for Philanthropy. The estimates differ occasionally from estimates released by the Internal Revenue Service, because the IRS does not count bequests on estates under $500,000.

Trends in Bequests

A review of large bequests—those amounting to $1 million and above—indicates that about 70 percent of the amount in 1987 went to education; 9 percent went to the arts, usually in the form of gifts to colleges for such items as performing arts centers; 10 percent went to religion also in form of restricted gifts to colleges; and 11 percent went to health, including hospitals and some human service organizations.

Although educational institutions received more than three fifths of the total amount bequested in 1987, health-related organizations reported a significantly larger percentage increase: 24.4 percent over 1986, compared to a 4.9 percent increase for colleges and universities.

Because the amount of money bequested to charity rises and falls each year in accordance with the life span of donors, bequests remain the most volatile, or unpredictable, of all sources of giving.

Large Bequests

Howard Vollum
Oregon Health Sciences University
$15,200,000

Andy Warhol
Andy Warhol Foundation for the Visual Arts
$15,000,000

E. Vreeland Baker
Cornell University
$15,000,000

Estate of Abraham L. Kellogg
Hartwick College
$12,000,000

Estate of William Hawden Ames
Massachusetts Institute of Technology
$10,400,000

Roy R. Charles
College of William and Mary
$10,000,000

Paul A. Johnston
University of North Carolina at Chapel Hill
$10,000,000

Dr. Arthur A. Sackler
Clark University in Worcester
$8,000,000

Estate of Othel Fiers Brown & Dewitt Brown
Christian Church Foundation
$8,000,000

Estate of Charles Tibby Hanna & Dorothy Hanna
Princeton University
$7,500,000

Estate of Clara J. Schawe
Xavier University
$6,800,000

Estate of Alexander Hamilton Fulton
Middlebury College
$6,000,000

Estate of Robert N. Alston
University of Alabama
$5,000,000

Estate of Curtis Cosden
University of Arizona
$4,000,000

Estate of Robert S. Danforth
Oberlin College
$4,000,000

Estate of Jack H. Skirball
New York University
$3,000,000

Estate of Lois M. Smiddy
Ithaca College
$3,000,000

Katherine Brooks Kellogg
Columbia University
$3,000,000

Estate of Arthur Rubloff
Northwestern University
$3,000,000

Estate of Blanche Hagan
Emory University Candler Sch. of Theology
$2,500,000

Howard Schurz Mollung
California Community Foundation
$2,500,000

Estate of Blanche Hagan
Reinhardt College
$2,500,000

Estate of Patricia Dickinson Simmons
Scottsdale Memorial Health Foundation
$2,400,000

Estate of Orlean Bullard Beeson
Asbury Theological Seminary
$2,300,000

Estate of David M. Darrin
Rensselaer Polytechnic Institute
$2,300,000

Estate of Emery Means Findley, Jr.
University of Miami Sch. of Bus. Admin.
$2,100,000

Estate of Peggy Gambarana
University of Nevada of Las Vegas
$2,000,000

Estate of Geraldine D. Stoller
University of Akron
$2,000,000

Dr. Arthur B. Sackler
Long Island University
$2,000,000

Elsie Fisher
Drew University
$1,900,000

Frederick A. Fogle
Salem Academy and College
$1,700,000

Estate of P.W. McAlister & family members
Clemson University
$1,700,000

Estates of Edythe Erhard Gilbert and Taylor C. Gilbert
University of Texas
$1,600,000

Estate of Chester Myers
St. Louis University
$1,400,000

Estate of Reginald H. Jackson Jr.
Northwestern University
$1,323,296

Wallace Funds of the late Dewitt Wallace
Meharry Medical College
$1,300,000

Estate of Anna B. Saxton
Hartwick College
$1,250,000

Family of Edward Lowder
Auburn University
$1,200,000

Grover Magnin
Little Theater at the Palace of the Legion of Honor
$1,200,000

Estate of Bernard H. Jacobson
Lehigh University
$1,100,000

Douglas Gordon
University of Virginia
$1,100,000

Estates of Alvin and Clara Whitehouse
Wartburg College
$1,000,000

The Estate of Hazel L. Keene
Midland Lutheran College
$1,000,000

Estate of Blanche Hagan
Emory University
$1,000,000

Estate of Sally Lindholm
University of Arizona
$1,000,000

Family of the Late Francis A. Madsen
University of Utah Business School
$1,000,000

Estates of Hudson and Theresa Strode
University of Alabama
$1,000,000

Estate of Blanche Hagan
Reinhardt College
$1,000,000

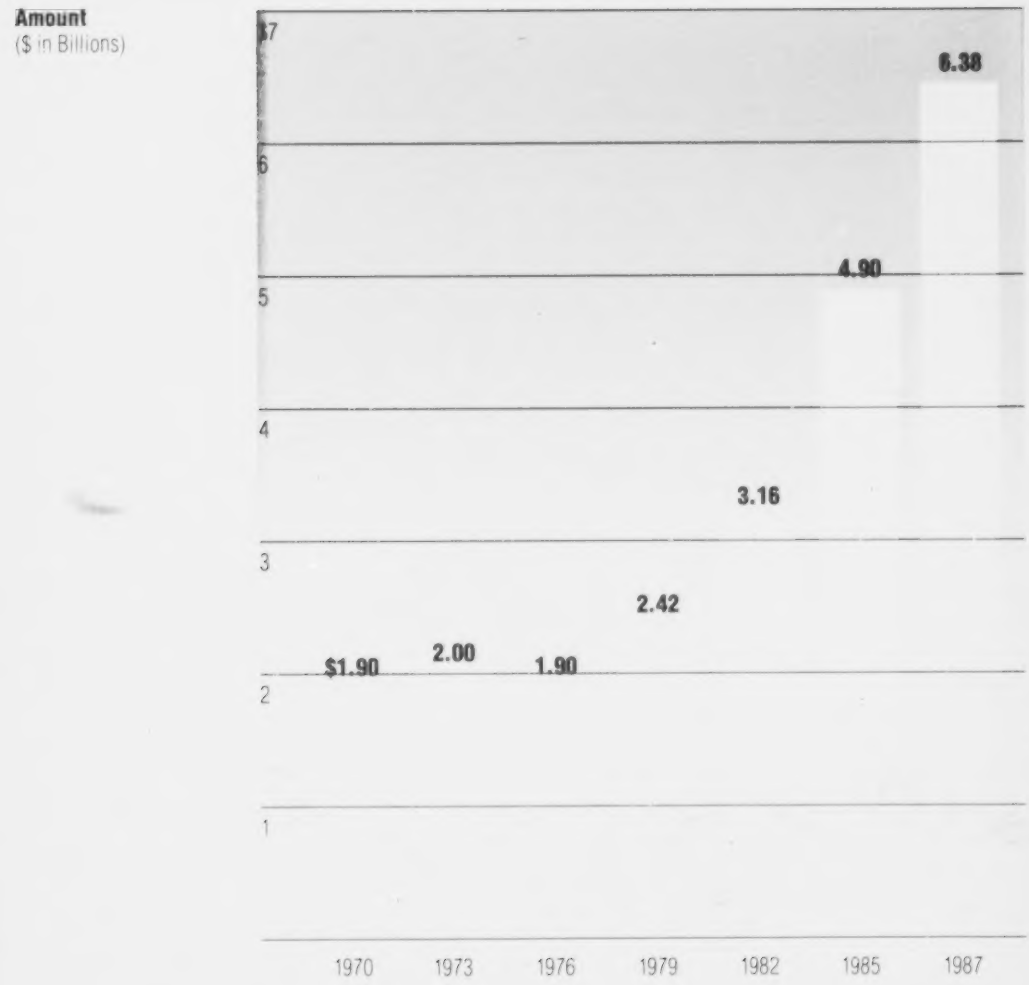
Estate of Meridian Ruth Ball
University of California at Los Angeles
$1,000,000

Estate of Dorothy Patterson Jackson
Wright State University
$1,000,000

Estate of John Easthagen
Colorado School of Mines
$1,000,000

Tamaki Family in Tokyo
Jackson School
$1,000,000

Estate of Elizabeth Totten
Wittenberg University
$1,000,000



	Amount (Billions)
1970	$1.90
1971	1.95
1972	2.00
1973	2.00
1974	2.11
1975	1.65
1976	1.90
1977	2.00
1978	2.17

	Amount (Billions)
1979	$2.42
1980	2.81
1981	3.07
1982	3.16
1983	3.60
1984	3.95
1985	4.90
1986	5.90
1987	6.38

Note: Corporate foundations excluded.

Giving by Foundations

America's private and community foundations (excluding corporate foundations) granted an estimated $6.38 billion to philanthropic organizations in 1987, up 8.14 percent from the previous year.

The $6.38 billion accounted for 6.81 percent of total giving for 1987. In the year before, foundations accounted for 6.70 percent of the total.

The estimate of giving by foundations is derived from an annual survey of leading foundations conducted by the AAFRC Trust for Philanthropy, and data supplied by The Foundation Center.

The increase in grants was due primarily to a rise in foundation assets. By the end of the year, the nation's 21,200 non-corporate foundations had an estimated $122.31 billion in assets, up 7.15 percent from the year before. (See Table 9, this page.) Foundations are required by law to spend for philanthropic purposes at least 5 percent of their annual assets, although grantmakers unable to meet the requirements in any one year are allowed a year's grace to make up the difference.

Although their assets rose, the size of the growth was less than half the increase that occurred between 1985 and 1986—two years of a runaway bull stock market. The difference is most likely explained by the severe October market slide. While foundation assets tend to be invested largely in conservative securities, some foundation holdings were clearly affected by the plummet.

Table 9: Foundation Assets, 1985–1987*

	Amount
1985	$ 97,573,892,396
1986	$114,151,545,900
Percent change:	17%
1987	$122,313,381,500
Percent change:	7.15%

*Excluding corporate foundations.

Source: Assets for 1985 adapted from *National Data Book*, 12th Edition, 1988, Table 3, The Foundation Center. Assets for 1986 and 1987 estimated by AAFRC Trust for Philanthropy.

Distribution of Foundation Grants

As defined by The Foundation Center, the "welfare" category received the largest part of foundation grants in 1986 (the latest year for which such figures are available)—25 percent of the total, or $466,875,000, based on a survey of about 375 major foundations. The welfare category includes human services and public/society benefit activities, as

Information included in this section pertains to the 4,507 independent, community and grantmaking operating foundations meeting the fiscal criteria established by The Foundation Center for inclusion in *The Foundation Directory*. Excluded are corporate or company-sponsored foundations; data on which is included in the section on giving by corporations, pages 60 to 69. Institutions listed in *The Foundation Directory* possess 97 percent of all foundation assets and provide 92 percent of all foundation grants.

explained in the National Taxonomy of Tax Exempt Entities.

Health and education activities each received about a fifth of the grants. Cultural affairs and the arts obtained a little over 14 percent, and the remaining foundation funds went to support religion and research in science and social science.[1]

Foundation Highlights

Among the highlights in the foundation world during 1987 were:

- Re-emphasis by major foundations of the "tradition of stewardship that gave birth to the modern notion of philanthropy," according to the Council on Foundation's annual report. That theme, which marked the Council's 1987 annual meeting, was developed to affirm that "the period of greed and 'me-ism' marking the eighties was over, and that a "new era of compassion [was] about to begin." The Council represents more than 1100 of the nation's leading grantmakers.
- Grants of $75.4 million to eleven universities and laboratories for biomedical research by the four-year-old Lucille Markey Charitable Trust. The Markey Trust has planned to deplete its assets over a ten-year period.
- A $10 million pledge by the Cleveland Foundation for that city's public schools and neighborhoods.
- Grants amounting to more than $3.5 million from several hundred foundations to combat AIDS. From 1983 to August, 1987, foundation giving for this deadly disease amounted to more than $18 million. This compares to the $216,000 granted in 1983. More information on the philanthropic response to AIDs appears in the section on "Giving to Health."
- The merging of program administration of seven separate foundations established by the children of the founder of Sun Oil Company. The resulting Pew Charitable Trusts reported assets of $2.3 billion by the end of the year.

Table 10: Distribution of Foundation Grants, 1986* (Amounts in $000)

	Amount	%
Welfare	$ 466,875	24.9
Health	423,007	22.5
Education	410,866	21.9
Arts, Culture	265,562	14.2
Social Science	179,862	9.6
Science	102,519	5.5
Religion	26,596	1.4
	$1,875,287	100.0

*Excluding corporate foundations

Source: The Foundation Grants Index 20th Edition 1987, Table 14, The Foundation Center. Percentages based on a Foundation Center survey of about 375 leading foundations.

Table 11: Distribution of Foundation Grants by Sub-category, 1986* ($000)

Subject	Community Foundations		Independent Foundations	
	Dollar Value	%	Dollar Value	%
Cultural Activities				
General	5,707	4.1	60,583	3.5
Art & Architecture	2,330	1.7	52,480	3.0
History	3,596	2.6	27,233	1.6
Language & Literature	1,422	1.0	21,364	1.2
Media & Communications	732	0.5	24,480	1.4
Music	4,886	3.5	31,790	1.8
Theater & Dance	3,635	2.6	25,320	1.4
Total Culture	$ 22,308	16.1	$ 243,264	14.1
Education				
General	7,492	5.4	14,150	0.8
Adult & Continuing	1,110	0.8	18,407	1.0
Elementary & Secondary	7,000	5.0	65,297	3.8
Higher (General)	6,438	4.6	284,754	16.4
Vocational	546	0.4	5,672	0.3
Total Education	$ 22,586	16.3	$ 388,280	22.3
Health				
General	1,138	0.8	17,139	1.0
Medical & Health Education	1,446	1.0	54,017	3.1
Medical Care & Treatment	8,206	5.9	125,309	7.2
Medical Research	817	0.6	114,151	6.6
Mental Health	4,468	3.2	27,470	1.6
Public Health	6,267	4.5	62,579	3.6
Total Health	$ 22,342	16.1	$ 400,665	23.1
Religion				
General	1,474	1.0	15,088	0.9
Religious Education	135	0.0	9,899	0.6
Total Religion	$ 1,609	1.1	$ 24,987	1.4
Science				
General	851	0.6	28,964	1.7
Life Sciences	1,126	0.8	25,442	1.4
Physical Sciences	92	0.0	26,468	1.5
Technology	431	0.3	21,072	1.2
Total Science	$ 2,500	1.8	$ 100,019	5.7
Social Science				
General	423	0.3	26,660	1.5
Anthropology	20	0.0	10,844	0.6
Economics	622	0.4	20,296	1.1
Law & Legal Education	256	0.1	15,694	1.0
Political Science	820	0.6	104,181	5.0
Total Social Science	$ 2,147	1.5	$ 177,675	10.3
Welfare				
General	21,693	15.6	110,153	6.4
Business & Employment	6,961	5.0	53,966	3.1
Community Affairs	12,197	8.8	35,612	2.0
Consumer Interests	63	0.0	427	0.0
Crime & Law Enforcement	1,155	0.8	13,625	0.8
Environment & Energy	7,153	5.1	65,239	3.8
Equal Rights & Legal Services	1,927	1.4	23,535	1.4
Recreation	6,556	4.7	46,067	2.7
Rural Development	602	0.4	21,976	1.3
Urban Development	6,893	5.0	31,044	1.8
Total Welfare	$ 65,230	47.1	$ 401,644	23.2
Total Grants for Type	$138,727	6.3	$1,723,528	78.5

* Excluding corporate foundations

Source: *The Foundation Directory*, 11th Edition, 1988. Figures based on a sample of 375 foundations.

Grants by the Pew Trusts in 1987 were estimated at almost $138.2 million, second only to the Ford Foundation.

Types of Foundations

Foundations are classified by four major types: independent, community, company-sponsored or corporate, and operating.

Of the four, *independent foundations* are the most numerous, accounting for about 80 percent of the nation's 25,000 grantmaking institutions, according to The Foundation Center. Obtaining their money from a family, individual or group of individuals, independents are unaffiliated with any business, neighborhood or other institution. Their charters are usually broad and flexible, but the largest tend to direct their grants to a few clearly defined areas of activity. The amount of money granted by independent foundations increased by over 26 percent from 1975 to 1985 in inflation-adjusted dollars.

Community foundations, created to serve particular geographic areas, are operated by local governing boards that oversee the distribution of grants. Their purposes, according to the Council on Foundations, are to generate endowment funds, provide leadership services, and identify resources for the needs of the locali-

Table 12: Foundation Assets, Receipts, Giving, 1985 ($000)

Foundation Type	Number of Foundations	Percent	Assets	Percent	Gifts Received	Percent	Total Giving	Percent	Loans
Independent Foundations	41,000	79.6	$75,659,139	84.1	$2,389,826	63.9	$3,722,658	70.7	$33,919
Company-Sponsored Foundations	781	15.2	3,937,760	4.4	940,353	25.1	983,087	18.7	7,373
Community Foundations	160	3.1	4,018,526	4.5	346,544	9.3	295,492	5.6	1,616
Operating Foundations	107	2.1	6,300,908	7.0	65,235	1.7	265,223	5.0	1,768
Total	5,148	100.0	$89,916,333	100.0	$3,741,958	100.0	$5,266,460	100.0	$44,676

Source: *The Foundation Directory*, 11th Edition, 1988. Table 1. Data pertains only to foundations with assets of at least $1 million or annual grants of at least $100,000.

ties they serve. Defined as public charities by the Internal Revenue Service, the nation's 300-plus community foundations receive their own money from individuals, independent and company-sponsored foundations, and other sources.

Because they are locally situated, community foundations often serve as the "eyes and ears" for larger grantmakers or national funders, designing special funds to which the larger agencies contribute, or joining with corporate and independent foundations in mutual funding projects.

The first community grantmaker was founded in 1914 as the Cleveland Foundation. More than 50 new organizations have formed since 1960. Of the 300 such institutions today in operation, the top 25 hold the overwhelming amount of the $3 billion in reported assets. In an effort to improve the skills of staff and boards of community foundations, and enhance their visibility and reputation, the Council on Foundations established the National Agenda for Community Foundations.

Operating foundations, created to provide specific services such as health, education or research, administer their own programs—research institutes, homes for the aged, and so forth. Most of their money derives from a single source, and policy is set by independent boards of directors. More than 2,100 operating foundations have been identified by The Foundation Center, but only 107 of them make sufficient grants to be included in *The Foundation Directory*.

Corporate foundations, established and usually managed by the parent companies to administer giving programs; they account for about 19 percent of total foundation giving. The section on "Giving by Corporations" (see page 61) includes figures attributable to corporate foundations as well as regular business enterprises.

Table 13: Grants of Surveyed Foundations, 1986–1987*

Foundations	1987 Grants	1986 Grants	% Change	Assets 1987
Alfred P. Sloan Foundation	$ 20,758,106	$ 18,721,037	+10.88%	$ 482,920,715
Amon G. Carter Foundation	8,856,042	8,234,422	+ 7.55%	160,000,000
Anne Burnett and Charles Tandy Foundation	8,715,992	7,367,636	+18.30%	158,937,882
Booth Ferris Foundation	4,893,434	5,453,433	−10.27%	100,984,048
Callaway Foundation, Inc.	4,555,121	5,763,744	−20.97%	135,403,142
Carnegie Corporation of New York	34,434,938	27,215,601	+26.53%	807,000,000
Charles H. Revson Foundation	6,766,384	5,482,670	+23.41%	90,974,302
Charles Hayden Foundation	5,386,987	4,482,205	+20.19%	145,693,479
Charles Stewart Mott Foundation	31,932,695	21,663,260	+47.40%	749,512,063
Claude Worthington Benedum Foundation	6,678,214	5,049,232	+32.26%	145,275,405
Commission on Youth	660,000	333,000	+98.20%	n/a
Fred Meyer Charitable Trust	11,544,112	9,624,523	+19.94%	232,602,645
Gannett Foundation, Inc.	26,461,238	19,227,341	+37.62%	613,528,390
Getty Grant Program, Getty Trust[1]	3,363,238	2,996,330	+12.25%	4,140,843,881
John D. and Catherine T. MacArthur Foundation	107,900,000	100,363,000	+ 7.51%	2,300,000,000
John Simon Guggenheim Memorial Foundation	7,041,000	6,360,200	+10.70%	117,024,000
Lilly Endowment, Inc.	71,356,902	56,866,540	+25.48%	1,792,319,662
Longwood Foundation Inc.	11,481,725	8,168,350	+40.56%	-263,186,000
Lucille P. Markey Charitable Trust	10,169,351	10,341,654	− 1.67%	149,051,838
Mary Flagler Cary Charitable Trust	6,047,794	6,166,000	− 1.92%	113,833,904
Meadow Foundation of Texas	20,989,992	12,517,168	+67.69%	413,248,176
Moody Foundation	15,581,666	25,730,748	−39.44%	363,000,000
Northwest Area Foundation	10,742,888	10,198,421	+ 5.34%	18,770,000
Richard King Mellon Foundation	26,000,940	24,706,663	+ 5.24%	678,810,000
Rockefeller Brothers Fund	7,631,438	6,841,568	+11.55%	219,452,390
The Andrew W. Mellon Foundation	67,356,663	66,802,780	+ 0.83%	1,478,000,000
The Brown Foundation, Inc.	16,843,127	16,517,667	+ 1.97%	410,634,817
The Bush Foundation	15,471,000	13,890,000	+11.38%	332,263,000
The Charles A. Dana Foundation, Inc.	10,100,000	10,900,000	− 7.34%	149,000,000
The Cleveland Foundation	25,300,000	22,200,000	+13.96%	457,000,000

Table 13: (Continued)

Foundations	1987 Grants	1986 Grants	% Change	Assets 1987
The Commonwealth Fund	$ 8,680,987	$ 7,427,080	+16.88%	$ 299,156,099
The Danforth Foundation	76,023,543	111,541,589	−31.84%	153,054,107
The Duke Endowment	40,905,415	40,343,639	+ 1.39%	771,871,787
The Edna McConnell Clark Foundation	17,800,000	14,912,000	+19.37%	384,500,000
The Ford Foundation	204,316,000	182,481,000	+11.97%	5,300,000,000
The George Gund Foundation	7,621,885	7,189,922	+ 6.01%	203,000,000
The Hearst Foundation, Inc.	4,154,000	3,577,000	+16.13%	111,000,000
The Henry Luce Foundation	12,884,000	11,911,643	+ 8.16%	245,000,000
The J.E. and L.E. Mabee Foundation, Inc.	16,573,984	14,955,556	+10.82%	n/a
The John M. Olin Foundation, Inc.	14,517,000	10,408,000	+39.48%	85,172,000
The Joyce Foundation	11,524,811	9,130,940	+26.22%	260,000,000
The Kresge Foundation	39,720,000	45,155,000	−12.04%	104,5631,114
The McKnight Foundation	37,763,318	31,648,302	+19.32%	763,602,190
The Pew Charitable Trusts	129,279,979	138,172,400	− 6.44%	2,303,126,537
The Robert A. Welch Foundation	13,184,000	8,840,904	+49.13%	259,179,000
The Robert Wood Johnson Foundation	85,451,610	91,637,489	− 6.75%	1,900,000,000
The Rockefeller Foundation	67,527,566	44,510,557	+51.71%	1,676,015,285
The San Francisco Foundation	47,371,035	38,567,584	+22.83%	170,898,950
The Spencer Foundation-John Hancock Center	4,698,296	2,683,350	+75.09%	219,558,357
The Teagle Foundation, Inc.	2,469,666	2,216,135	+11.44%	79,304,320
The Tinker Foundation	1,936,600	1,847,650	+ 4.81%	46,133,037
The Vincent Astor Foundation	1,390,700	1,559,850	−10.84%	24,807,677
The William and Flora Hewlett Foundation	33,544,361	26,295,222	+27.57%	661,185,000
The William Penn Foundation	21,120,498	19,115,828	+10.49%	412,597,281
The William Randolph Hearst Foundation	8,430,000	6,978,000	+20.81%	243,000,000
The Z. Smith Reynolds Foundation	6,866,891	7,141,141	− 3.84%	146,949,656
W.K. Kellogg Foundation	88,979,208	74,599,862	+19.28%	3,581,473,230
William T. Grant Foundation	5,410,000	5,270,000	+ 2.66%	127,357,250
Total	$1,652,108,398	$1,526,346,249	+ 8.24%	$3,912,709,968

* Excluding corporate foundations. Some figures are estimates.

† Getty Trust is a private operating foundation administering several programs. Grants are distributed only through the Trust's grant program.

Table 14: Grantmaking Foundations* by State, 1985 ($000)

State	No. of Foundations	Assets (market value)	Grants Awarded
Alabama	199	$ 246,199	$ 16,237
Alaska	17	5,158	656
Arkansas	138	218,716	11,712
Arizona	153	327,011	19,808
California	2,083	13,064,197	719,497
Colorado	295	863,345	55,500
Connecticut	630	1,347,047	129,716
Delaware	140	1,288,646	40,141
Dist. of Columbia	239	1,002,836	55,076
Florida	921	1,458,687	99,939
Georgia	452	1,261,617	76,962
Hawaii	100	214,620	11,918
Idaho	52	36,425	3,008
Illinois	1,620	5,745,394	408,917
Indiana	523	2,799,342	110,412
Iowa	356	291,075	26,747
Kansas	257	336,941	22,014
Kentucky	159	325,589	23,571
Louisiana	195	318,814	18,208
Maine	132	57,471	4,477
Maryland	433	753,292	52,111
Massachusetts	1,372	2,046,719	129,388
Michigan	754	7,092,822	303,148
Minnesota	508	2,775,772	205,550
Mississippi	98	66,647	5,781
Missouri	556	1,600,669	235,899
Montana	71	57,921	2,909
Nebraska	188	356,075	36,634
Nevada	45	169,598	8,417
New Hampshire	186	124,930	7,195
New Jersey	762	3,335,941	216,974
New Mexico	48	85,785	3,434
New York	4,652	26,985,106	1,415,855
North Carolina	438	1,914,295	103,821
North Dakota	41	23,820	1,882
Ohio	1,212	3,653,859	244,270
Oklahoma	220	1,285,377	78,684
Oregon	237	541,209	31,520
Pennsylvania	1,374	7,582,005	420,546
Puerto Rico	3	29,200	1,081
Rhode Island	142	234,421	14,004
South Carolina	166	226,796	16,733
South Dakota	55	17,186	1,019
Tennessee	251	652,196	47,838
Texas	1,314	6,207,892	360,986
Utah	124	195,031	14,065
Vermont	65	57,024	2,257
Virginia	447	701,771	49,472
Washington	405	825,211	67,984
West Virginia	79	79,918	5,414
Wisconsin	690	1,114,500	76,006
Wyoming	42	62,596	3,420
Total	$25,639	$102,064,742	$6,026,836

* All foundations: independent, community, operating, corporate

Source: *National Data Book*, 12th Edition (The Foundation Center, 1988)

Table 15: 50 Largest Foundations by Assets

Name	Assets
1. Ford Foundation, The	$4,758,862,000
2. Getty (J. Paul) Trust	3,690,833,873
3. Kellogg (W. K.) Foundation	3,108,333,370
4. MacArthur (John D. and Catherine T.) Foundation	2,271,000,000
5. Lilly Endowment Inc.	1,912,593,072
6. Johnson (The Robert Wood) Foundation	1,803,866,438
7. Rockefeller Foundation, The	1,605,602,953
8. Pew Memorial Trust, The	1,550,025,174
9. Mellon (The Andrew W.) Foundation	1,477,000,000
10. Kresge Foundation, The	1,047,073,511
11. Duke Endowment, The	797,524,573
12. Mott (Charles Stewart) Foundation	733,290,217
13. Carnegie Corporation of New York	715,333,222
14. McKnight Foundation, The	711,300,000
15. Mellon (Richard King) Foundation	684,366,808
16. Keck (W. M.) Foundation	647,221,474
17. Gannett Foundation, Inc.	576,989,000
18. Hewlett (The William and Flora) Foundation	565,201,000
19. New York Community Trust, The	527,359,986
20. Sloan (Alfred P.) Foundation	482,691,644
21. Moody Foundation, The	462,058,620
22. Knight Foundation	460,555,993
23. Starr Foundation, The	460,546,892
24. Marin Community Foundation	430,000,000
25. Cleveland Foundation, The	425,686,645
26. Irvine (The James) Foundation	423,008,466
27. Penn (The William) Foundation	421,173,361
28. Meadows Foundation, Inc.	419,294,849
29. McCormick (Robert R.) Charitable Trust	400,487,000
30. Heinz (Howard) Endowment	390,112,066
31. Kaiser (The Henry J.) Family Foundation	387,371,970
32. Houston Endowment, Inc.	371,499,614
33. Ahmanson Foundation, The	364,421,226
34. Brown Foundation, Inc., The	361,842,087
35. Clark (The Edna McConnell) Foundation	348,044,461
36. Bush Foundation, The	344,877,000
37. Weinsart Foundation	339,914,916
38. Bradley (The Lynde and Harry) Foundation, Inc.	336,543,703
39. Pew (The J. Howard) Freedom Trust	331,201,764
40. Simon (The Norton) Foundation	288,429,821
41. Surdna Foundation, Inc.	281,801,220
42. Noble (The Samuel Roberts) Foundation, Inc.	270,199,503
43. Joyce Foundation, The	269,180,079
44. Mabee (The J. E. and L. E.) Foundation, Inc.	264,284,586
45. Meyer (Fred) Charitable Trust	252,412,500
46. Warren (The William K.) Foundation	251,396,993
47. Commonwealth Fund, The	247,568,798
48. Gund (The George) Foundation	241,100,000
49. Welch (The Robert A.) Foundation	238,229,120
50. Chicago Community Trust, The	237,400,000

Source: The Foundation Center Database, 12/87. Most figures as of start of 1987.

Large Foundation Gifts

The Lillian B. Disney Foundation
Los Angeles Music Center
$50,000,000

Howard Hughes Medical Institute
Undergraduate Biological Science Educ. Initiative
$30,000,000

The Harcourt and Virginia Sylvester Foundation
University of Miami
$27,500,000

W.M. Keck Foundation
California Inst. of Technology
$23,800,000

Carl and Lily Pforzheimer Foundation
NY Public Library
$23,000,000
(Collection of 19th century English literature)

The Perot Foundation
Texas Research Park
$15,000,000

Alexander S. Onassis Public Benefit Foundation
New York University
$15,000,000

Lucille P. Markey Charitable Trust
University of California
$13,750,000

The National Science Foundation
University of Michigan
$13,000,000

Chicago Community Trust
Northwestern University
$12,500,000

Lucille P. Markey Charitable Trust
Yale University School of Medicine
$12,100,000

Lucille P. Markey Charitable Trust
Washington University School of Medicine
$12,100,000

Lucille P. Markey Charitable Trust
Harvard Medical School
$11,000,000

Howard Hughes Medical Institute
University of California at Los Angeles
$10,700,000

The Tisch Foundation
Metropolitan Museum of Art
$10,000,000

Pew Memorial Trust
Second Black Colleges Program
$9,000,000

Hedco Foundation
University of Southern California
$8,200,000

Pew Memorial Trust
Pew Health Policy Program
$8,100,000

Lucille P. Markey Charitable Trust
Whitehead Inst. for Biomedical Research
$7,150,000

Howard Hughes Medical Institute
Cold Spring Harbor Laboratory
$7,000,000

Lucille P. Markey Charitable Trust
University of Miami School of Medicine
$6,270,000

M.L. Annenberg Foundation
Northwestern University
$5,913,000

F.W. Olin Foundation
Mills College
$5,894,000

Buck Trust
Buck Center on Aging
$5,200,000

Chicago Community Trust
Elementary & Secondary Education Program in Chicago
$5,000,000

John D. and Catherine T. MacArthur Foundation
Institute of Medicine
$5,000,000

John D. and Catherine T. MacArthur Foundation
Winrock Int'l. Inst. for Agricultural Development
$5,000,000

Skirball Foundation
Hebrew Union College-Jewish Inst. of Religion
$5,000,000

Howard Hughes Medical Institute
Institute of Medicine of National Academy of Sciences
$5,000,000

Pew Charitable Trusts
The Franklin Institute
$4,500,000

Herbert A. and Barbara C. Dow Foundation
Kalamazoo College
$4,000,000

Lilly Endowment
Indiana Univ.-Purdue Univ. at Indianapolis
$4,000,000

Lucille P. Markey Charitable Trust
University of California
$3,850,000

Lucille P. Markey Charitable Trust
University of Pennsylvania
$3,850,000

F.W. Olin Foundation
Wake Forest University
$3,700,000

Pew Charitable Trusts
Pew National Nutrition Program
$3,600,000

Duke Endowment
Duke University
$3,400,000

Henry J. Kaiser Family Foundation
Stanford University
$3,302,650

Lucille P. Markey Charitable Trust
University of Oregon
$3,300,000

The Chicago Community Trust
The Searle Scholars Program
$3,240,000

Pew Medical Trust
Health Sciences Libraries Consortium
$3,100,000

Knight Foundation
Massachusetts Institute of Technology
$3,000,000

Foellinger Foundation
Indiana University-Purdue University at Fort Wayne
$3,000,000

Herbert H. and Grace A. Dow Foundation
Alma College
$3,000,000

Chicago Community Trust
University of Chicago
$3,000,000

Japan Shipbuilding Industry Foundation
University of Houston, College of Architecture
$3,000,000

The National Science Foundation
Rice University
$3,000,000

Cleveland Foundation
The Greater Cleveland Roundtable
$3,000,000

J. Paul Getty Trust Fund
California Community Foundation
$3,000,000

Pew Memorial Trust
University of Pennsylvania
$3,000,000

Roy and Patty Disney and the Disney Family Foundation
The Contemporary Arts Training Institution in Valencia
$3,000,000

Helena Rubinstein Foundation
United States Memorial Holocaust Memorial Museum
$3,000,000

Mary and Barry Bingham Fund
Transylvania University
$3,000,000

The Honeywell Foundation
The University of Minnesota
$3,000,000
(Supercomputer)

Ford Foundation
Center for Community Change
$2,850,000

The J. Howard Pew Freedom Trust
Program for Integrating Economics and National Security
$2,700,000

Pew Charitable Trusts
Pew Scholars in the Biomedical Sciences
$2,500,000

Robert W. Woodruff Foundation
Emory University
$2,500,000

McKnight Foundation
Planned Parenthood of Minnesota
$2,500,000

Sherman Fairchild Foundation
Museum of Fine Arts
$2,500,000

W.K. Kellogg Foundation
University of Michigan
$2,100,000

M.J. Murdock Charitable Trust
Linfield College
$2,000,000

Howard Hughes Medical Institute
Jackson Laboratory
$2,000,000

Ford Foundation
Southern Education Foundation
$2,000,000

Charles K. Blandin Foundation
NE Ventures Corp.
$2,000,000

Ford Foundation
African Studies Association
$2,000,000

T.J. Brown & C.A. Lupton Foundation
Texas Christian University
$2,000,000

William R. Kenan Jr., Charitable Trust
Flagler College
$2,000,000

Robert Wood Johnson Foundation
Morehouse School of Medicine
$2,000,000

George F. & Sybil H. Fuller Foundation
Worcester Polytechnic Institute
$2,000,000

Ford Foundation
ICIS/The Door
$2,000,000

Lynde & Harry Bradley Foundation
Wisconsin Public Policy Research Inst.
$2,000,000

Pew Memorial Trust
Grove City College
$2,000,000

RJR Nabisco Foundation
Duke University
$2,000,000

Pew Memorial Trust
Stanford University
$2,000,000

Lynde & Harry Bradley Foundation
William E. Simon Graduate School of Business
$2,000,000

James Irvine Foundation
Stanford University
$2,000,000

Sears-Roebuck Foundation
American Association of Community and Jr. Colleges
$1,900,000

Duke Endowment
James B. Duke 100th Anniversary Fund
$1,900,000

Amoco Foundation
National Center for Neighborhood Enterprise
$1,900,000

John M. Olin Foundation
Whitman College
$1,800,000

W.K. Kellogg Foundation
Michigan 4-H Foundation
$1,800,000

Sylvia and Aaron Scheinfeld Foundation
Northern Illinois University
$1,800,000

F.W. Olin Foundation
Whitman College
$1,800,000

W.K. Kellogg Foundation
League for Innovation
$1,800,000

McKnight Foundation
The City of St. Paul
$1,740,000

Meadows Foundation
North Texas State University
$1,700,000

W.K. Kellogg Foundation
University of Missouri at Columbia
$1,700,000

Pew Charitable Trusts
Duke University
$1,690,000

Ford Foundation
Local Initiatives Managed Assets Corp.
$1,650,000

W.K. Kellogg Foundation
University of Oxford (England)
$1,600,000

Duke Endowment
Benjamin N. Duke Leadership Fund
$1,500,000

Humana Foundation
Yale University
$1,500,000

W.K. Kellogg Foundation
Inst. of Medicine
$1,500,000

Ford Foundation
Massachusetts Inst. of Tech.
$1,500,000

RJR Nabisco Foundation
Bowman Gray/Baptist Hospital Medical Center
$1,500,000

McKnight Foundation
Salvation Army
$1,500,000

Kresge Foundation
University of Michigan
$1,500,000

Kresge Foundation
Industrial Technology Institute
$1,500,000

Kresge Foundation
Field Museum of Natural History
$1,500,000

Fred Meyer Charitable Trust
Oregon Coast Aquarium
$1,500,000

Ford Foundation
United Way of America
$1,500,000

John D. and Catherine T. MacArthur Foundation
Columbia University
$1,000,000

Lynde & Harry Bradley Foundation
Lawrence University
$1,500,000

Lynde & Harry Bradley Foundation
Ripon College
$1,500,000

W.K. Kellogg Foundation
Brown University
$1,500,000

Kresge Foundation
Brown University
$1,500,000

Carnegie Corp. of New York
Carnegie Forum on Education and the Economy
$1,470,000

Ford Foundation
Public Private Ventures
$1,400,000

W.K. Kellogg Foundation
International Council for Adult Education
$1,400,000

W.K. Kellogg Foundation
United Way of America
$1,387,064

M.J. Murdock Charitable Trust
George Fox College
$1,350,000

The Appalachian Fund
Greater Cincinnati Community Foundation
$1,300,000

Dayton Hudson Foundation
University of Minnesota
$1,300,000

Andrew W. Mellon Foundation
Columbia University
$1,250,000

General Foods Fund
Hamilton College
$1,250,000

Andrew W. Mellon Foundation
American Academy in Rome
$1,250,000

Haggar Foundation
University of Notre Dame
$1,250,000

Kresge Foundation
Dana Farber Cancer Institute
$1,250,000

John D. and Catherine T. MacArthur Foundation
Chicago Public Library Foundation
$1,250,000

S.H. and Helen R. Scheuer Family Foundation
New York University
$1,200,000

W.K. Kellogg Foundation
University of Minnesota
$1,200,000

HCA (Hospital Corp. of America Foundation)
Meharry Medical College
$1,200,000

Coleman/Fannie May Candies Foundation, Inc.
Marquette University
$1,200,000

Duke Endowment
United Methodist Churches
$1,200,000

Pew Charitable Trusts
Stanford University
$1,200,000

W.K. Kellogg Foundation
University of Amazonas (Brazil)
$1,200,000

W.K. Kellogg Foundation
Virginia Cooperative Extension Service
$1,184,159

New York Hasbro Children's Foundation
New York University Medical Center
$1,100,000

Lilly Endowment
Christian Theological Seminary
$1,100,000

W.K. Kellogg Foundation
University of New Hampshire
$1,100,000

Charles A. Dana Foundation
Stanford University
$1,100,000

Lucille P. Markey Charitable Trust
University of Texas Health Center
$1,045,000

W.K. Kellogg Foundation
Commissioner for the Improvement of Higher Education (Brazil)
$1,020,000

The Bush Foundation
The Bush Leadership Fellows Prog.
$1,015,000

Pew Memorial Trust
Research Libraries Group Inc.
$1,000,000

J. Paul Getty Trust Fund
University of California at Los Angeles
$1,000,000

J.E. & L.E. Mabee Foundation
Hardin-Simmons University
$1,000,000

Kresge Foundation
New York University School of Law
$1,000,000

Pritzker Foundation
Chicago Public Library Foundation
$1,000,000

Kellstadt Foundation
Northwestern University
$1,000,000

Robert R. McCormick Charitable Trusts
Northwestern University
$1,000,000

Ford Foundation
American Council of Learned Studies
$1,000,000

Owen L. Coon Foundation
Northwestern University
$1,000,000

The T.L.L. Temple Foundation
The University of Houston
$1,000,000

J. Paul Getty Trust Fund
Claremont University Center Library
$1,000,000

Ford Foundation
National Institute for Dispute Resolution
$1,000,000

Ford Foundation
Civil Rights Project-Eyes on the Prize
$1,000,000

Robert S. and Grace B. Kerr Foundation
University of Oklahoma
$1,000,000

Peter B. and Adeline W. Ruffin Foundation
University of Notre Dame
$1,000,000

Alex and Marie Manoogian Foundation
University of Michigan
$1,000,000

Monticello College Foundation
Washington University
$1,000,000

Humana Foundation
Notre Dame University
$1,000,000

The Richard King Mellon Foundation
Pennsylvania State University
$1,000,000

The J. Howard Pew Freedom Trust
Stanford University
$1,000,000

Pew Charitable Trusts
University City Science Center
$1,000,000

Ryder System Charitable Foundation and Leslie O. Barnes
University of Miami
$1,000,000

Rice Foundation
Northwestern University
$1,000,000

Ford Foundation
Remediation and Training Institute
$1,000,000

Joan B. Kroc Foundation
National Council on Alcoholism
$1,000,000

Kimberly Clark Foundation
Marquette University
$1,000,000

Haggerty Foundation
Marquette University
$1,000,000

Kresge Foundation
Lehigh University
$1,000,000

Andrew W. Mellon Foundation
Institute of Medicine
$1,000,000

Andrew W. Mellon Foundation
School of Arts & Sciences/University of Pennsylvania
$1,000,000

Carnegie Corporation of New York
National Board for Professional Teaching Standards
$1,000,000

Kresge Foundation
United Foundation
$1,000,000

Ashland Oil Foundation
Marshall University
$1,000,000

Pew Charitable Trusts
Columbia University
$1,000,000

Coleman Foundation
Beloit College
$1,000,000

Fannie May Candies Foundation
Archdiocese of Chicago
$1,000,000

Knight Foundation
Barry University
$1,000,000

McKnight Foundation
University of Minnesota
$1,000,000

Gannett Foundation
University of South Dakota
$1,000,000

Foundation of the Litton Industries
University of Southern California
$1,000,000

Rose A. Monaghan Charitable Trust
Marquette University
$1,000,000

Ford Foundation
Wood Street Commons Assoc.
$1,000,000

The Florence J. Gould Foundation
Little Theater of the Palace of the Legion of Honor
$1,000,000

Anheuser-Busch Foundation
Paul Newman's Hole in the Wall Gang Camp
$1,000,000

Gannett Foundation
Rochester Institute of Technology
$1,000,000

Gannett Foundation
Challenger Center for Space Science Education
$1,000,000

General Electric Foundation
Lowndes County Schools
$1,000,000

Merrill Lynch and Co. Foundation
Princeton University
$1,000,000

James Irvine Foundation
California Institute of Technology
$1,000,000

Fred Meyer Charitable Trust
Reed College
$1,000,000

Robert W. Woodruff Foundation
American Cancer Society
$1,000,000

Krannert Charitable Trust
Butler University
$1,000,000

Berman Foundation
University of Dayton
$1,000,000

Lumpkin Foundation
Eastern Illinois University
$1,000,000

Henry J. Kaiser Foundation
Stanford University
$1,000,000

Herman Goldman Foundation
City College of City University of N.Y.
$1,000,000

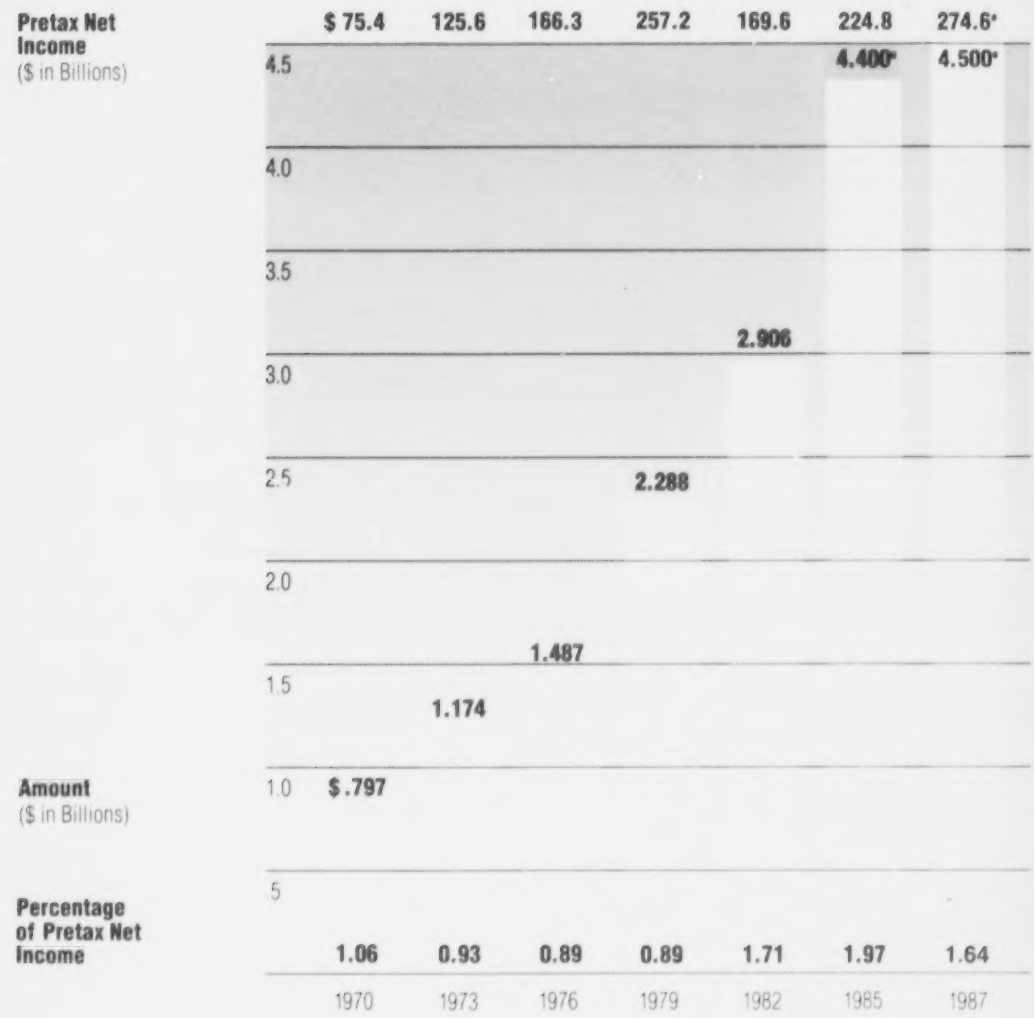
Northwest Area Foundation
Northeast Ventures Corp.
$1,000,000

Pew Charitable Trusts
Johns Hopkins University
$1,000,000

Allied Signal Foundation
Morristown (NJ) Memorial Hospital
$1,000,000

Notes for Giving by Foundations

1/ *The Foundation Grants Index*, 16th Edition, 1987. Table 14. Percentages based on a Foundation Center survey of 375 major foundations.



Contributions[1]	Amount (Billions)	Pretax Net Income (Billions)	Percentage of Pretax Net Income
1970	$ .797	$ 75.4	1.06
1971	.865	86.6	1.00
1972	1.009	100.6	1.00
1973	1.174	125.6	0.93
1974	1.200	136.7	0.88
1975	1.202	132.1	0.91
1976	1.487	166.3	0.89
1977	1.791	200.4	0.89
1978	2.084	233.5	0.89
1979	$2.288	$257.2	0.89
1980	2.359	237.1	0.99
1981	2.514	226.5	1.11
1982	2.906	169.6	1.71
1983	3.627	207.6	1.75
1984	4.057	240.0	1.69
1985	4.400	224.8	1.97
1986	4.500	231.9	1.91
1987	4.500	274.6*	1.64

[1] IRS data through 1984. IRS figures reflect donations by corporations to nonprofits and to corporate foundations. They do not reflect giving by the foundations themselves, although all funds received by the latter are eventually distributed.

Sources: Internal Revenue Service, Department of Commerce, The Conference Board, Council for Aid to Education

Giving by Corporations

The nation's corporations and corporate foundations donated an estimated $4.5 billion to gift-supported organizations in 1987, the same amount they contributed a year earlier. This plateauing marks the first time in almost two decades that the business community did not increase its overall giving.

The $4.5 billion estimate represents 4.80 percent of all giving in the United States during 1987—a fall from 5.1 percent in 1986.

After a decade of vigorous growth, the rate of increase in corporate contributions began to slow after 1984. The latest data marks an end to the yearly increments. Experts disagree on whether the rate of growth will revive in 1988, but most would acknowledge that the days of enormous annual increases in business giving are over for the time being, and that the environment for corporate contributions remains volatile.

What Accounted for the Plateauing?

Three broad factors caused the flattening of corporate contributions: first, the inevitable "running out of steam" of the previous trend of steep yearly increases. The period from 1976 to 1984 witnessed an enormous upsurge in donations from the business world to gift-supported institutions—even though pre-tax corporate profits during some of those years actually declined. Then, in 1985, the first indications that the rate of growth was diminishing appeared.

Second, serious economic difficulties experienced by key industrial sectors—notably oil companies and the "rust belt" manufacturers of the midwest and northeast—owing to a host of international and domestic economic and managerial problems.

Third, the frenetic reconfiguration of U.S. industry, including, on the one hand, mergers and acquisitions, and on the other, divestments of previously acquired subsidiaries. While some experts maintain that the actual effect of mergers and acquisitions is minor—because giving has increased during previous eras of such activity—acquiring other companies places enormous demands on business coffers for cash. Programs considered less than essential are then viewed as ripe for cutbacks. Furthermore, mergers are usually followed by significant "downsizing" or lay offs, which lowers the pool of employees in a company's matching-gift program.

Causes of the Earlier Increase

To some extent, the striking growth of corporate giving between 1979 and 1984 resulted from an unusual confluence of developments which, by definition, are unlikely to recur jointly in the near future. According

to Hayden W. Smith, Senior Vice President of the Council for Aid to Education and a member of the AAFRC Trust advisory council, these developments included:

- Tax law changes, effective in 1982, which enhanced the value of donations of company products, and increased the deduction of corporate contributions from 5 to 10 percent of taxable income.

- Random gifts of surplus business property, including buildings and land valued at $5 million and above, precipitated in part by the "massive restructuring of American business." The past few years saw at least ten such gifts, ranging as high as $100 million, donated to nonprofit organizations. Examples of such one-time gifts included: General Electric's donation of RCA's $100 million-Sarnoff Laboratories to SRI International; RJR Nabisco's donation of its $40 million-headquarters building to Wake Forest University in Winston-Salem; Prudential Insurance Company's disposal of land to an environmental group; DuPont's disposal of the surplus assets of Conoco; and General Motors' donation of an automotive plant to a municipality.

- Reduced government spending on social programs, accompanied by the Administration's policy of encouraging the voluntary sector to make up the difference. One consequence of this policy was an increased awareness, among gift-supported organizations, of business as an "untapped" source of donations.

- Changing views of the proper social role of business. Within the corporate world, senior executives began to hold that improvements to the communities in which business functioned were essential to business' own "enlightened self-interest." On the outside, business was viewed as owing a "social responsibility" to the society of which it was a part—particularly concerning problems, like environmental damage and ethnic and gender inequity, considered to be caused by business itself.

To the extent that all these factors—tax regulations, restructuring, government policy, social philosophy, and general economic climate—are in a state of change, the future of corporate giving remains volatile.

Increase in Noncash Donations

While charitable contributions of cash by the nation's major companies have plateaued, noncash donations have been increasing, although here, too, the rate of the increase began to decline.

"The slowdown in contributions growth has been less severe than expected, largely because of the role played by noncash giving," explained Linda Platzer of The Conference Board, and a member of the AAFRC Trust advisory council. She added that since 1984, such noncash contributions as company products, land and equipment have accounted for about one-fifth of all corporate giving, as reflected in a sample of surveyed corporations. "Among the 25 largest corporate donors, noncash contributions represented over 30% of their total giving."

Industries in which company products and other noncash donations are assuming a more prominent role in corporate giving include computers, printing and publishing, food, beverage and tobacco, pharmaceuticals, chemicals and fabricated metals.

In addition to contributing products and equipment, corporations often provide such services as photocopying, use of corporate facilities for meetings, loans of corporate personnel such as technical or management consultants, and below-market-rate loans.

Table 16: Types of Corporate Giving, 1986 (310 Companies)

	Amount ($000)	Percent
Cash	$1,196,670	78.7
Securities	7,830	0.5
Company Product	190,358	12.5
Property/Equipment	124,573	8.2

Source: *Survey of Corporate Contributions: 1988 Edition*. The Conference Board Council of Aid to Education. Table 5.

Increased Giving to Pre-College Education

Education remained the major beneficiary of corporate giving—a trend begun in 1978, the first year company donations to schooling outpaced contributions to health and human services. But observers noted a change in the type of education favored by corporate contributions executives: company funds began to flow increasingly into elementary and secondary schools. While continuing to donate to universities, contributions executives focused more on shoring up basic education skills which, according to corporate, government and academic experts, have declined to unacceptably low levels.

Latest data from the CFAE shows that business giving to pre-college education grew by 51.6 percent between 1984 and 1986. By comparison, business donations to colleges and universities increased 40.3 percent during the same period. (For additional information on this trend, see "Giving to Education," page 79.)

As more corporate money flowed

into pre-college education, less was distributed to education-related recipients such as school-affiliated organizations, student uniforms, and the like. Also, fewer business dollars were channeled into health and human services, and civic or public/society benefit programs such as neighborhood renovation.[1]

Regional Variations in Corporate Giving

Corporate giving varies with region, but firms throughout the country continued to favor either education or health and human service charities in 1986 (the latest year for which such figures were available), earmarking 33 to 53 percent of their contributions to those beneficiaries.

Art and culture groups benefitted most from companies headquartered in the "breadbasket" states of Minnesota, Iowa, Missouri, Kansas, Nebraska, South Dakota and North Dakota. Civic and community groups did best from companies headquartered in the industrial heartland—Pennsylvania, Ohio, Michigan, Indiana, Illinois, and Wisconsin.[2]

Sober Outlook, Tighter Priorities

A generally pessimistic—or at best "sober"—view of corporate giving for 1987 and beyond had been expressed by experts early in the year.

Mergers and acquisitions, fierce competition for manufactured products overseas (Western Europe, Japan and some rapidly industrializing Third World countries), corporate downsizing and other types of restructuring—all motivated senior management to cut costs not considered essential to a company's primary purpose. The effect of the sharp slide of the stock market in October may exacerbate the trend.

Noted the director of corporate support programs at IBM at a forum on corporate giving: "Despite the record of the past 15 years, corporate contributions, like the economy, may prove to be cyclical in nature. A downturn will press us to make reassessments and to ask questions—effectively assuring that we are realizing the maximum return for the recipients, our corporations, and the public interest. Then we will be ready to move positively and imaginatively when more corporate resources become available."

The president of the John Deere Foundation added, "There's less money for people who walk in with a great idea. There's more emphasis on quid pro quo and company interest." He noted that a careful review of Deere's giving programs resulted in the following changes: "Tighter priorities were set with an emphasis on human services serving our factory locations. Matching gifts were capped. Individual gifts were capped at $2,500 (formerly they were at $5,000). And a top limit of $25,000

was set for colleges and universities, $15,000 for nonpublic secondary schools (both formerly unlimited). Subsequently, the matching-gift program was suspended."

Other corporations have become more demanding of improved service from their beneficiaries. The manager of corporate contributions at United Technologies required one of their hospital beneficiaries in Connecticut to help the company lower UT's employee health benefit costs by focusing on a number of hospital procedures. Among them were "increasing the proportion of outpatient surgery, reducing the average length of stay of adult psychiatric patients, reducing the average length of stay of surgery patients by a quarter of a day (this alone resulted in $1.3 million savings in one year)."

Corporate giving "used to be a one-way street," he added, "with the flow of funds from donor to donee. We're seeing philanthropy being replaced with a social contract—you give, you get. There is a far more pragmatic focus to corporate giving."

With some exceptions—such as the General Electric Foundation, which announced a planned increase in its giving—the perspectives of IBM, Deere, and United Technologies appear typical of changes taking place in the world of corporate donations.

"In summary, the outlook is one of volatility and caution," noted Anne Klepper, director of the Con-

Table 17: Beneficiaries of Corporate Giving: A Decade Comparison (All amounts in $000)

	1986 (370 Companies)		1976 (814 Companies)	
	$ Amount	Percent	$ Amount	Percent
Religion	604	0.03	1,832	0.3
Education	717,981	42.90	220,003	36.5
Health	73,686	4.40	34,090	5.6
Human Services	394,963	23.60	193,530	32.0
Arts, Culture & Humanities	198,754	11.90	53,166	8.8
Public/Society Benefit	220,479	13.20	68,289	11.3
Other	67,503	3.97	32,482	5.4
Total	$1,663,970	100.00	$603,394	100.00

Source: *Survey of Corporate Contributions, 1988 Edition*, The Conference Board, Council for Aid to Education; adapted from Table 16.

tributions Management Institute at The Conference Board, and member of the AAFRC Trust advisory council. "The restructuring of corporate America has immediate fallout on the corporate contributions function. The future holds fewer dollars from the big players; more medium-sized and smaller companies are coming into the game. Contributions managers will have less clout, even as there are more proposals coming from the beneficiary groups. Although donees have heightened expectations for dollars from the corporate sector, company budgets and staff are shrinking. These are difficult times for contributions managers. . . ."[3]

Countervailing Pressures?

While the picture for the growth of corporate contributions is certainly not rosy, the latest economic figures for 1987 may temper the general pessimism voiced by experts. Just as individual giving depends largely on the rise or fall in personal income, so is corporate giving strongly influenced by swings in company profits.

- Notwithstanding intense global pressures on U.S. companies during the year, preliminary estimates from the Department of Commerce indicate that 1987 profits of all U.S. companies increased almost 19 percent over the previous year.

- A *Wall Street Journal* survey of 487 major corporations—which tend to be among the leading givers—revealed that profits in those firms actually rose a stunning 51 percent in the fourth quarter over the same period a year earlier. In fact, income in the surveyed companies rose in three of the year's four quarters.[4]

- Changes in the relationship of the dollar to foreign currencies, and new domestic accounting rules, resulted in sharply improved corporate performance. A *Business Week* survey of 900 companies concluded that "For profits, 1987 was a year when a lot of pain turned into gain. The cataclysmic decline of the dollar abroad produced long-awaited export sales and profits. At home, the agonizing round of restructurings and write-offs that depressed earnings in 1986 paid off in astonishing percentage gains last year. To top it all off, tax rates dropped while several key accounting changes pushed up reported earnings."[5]

- Corporate restructuring, which can be cited as one cause of the flattening of corporate contributions growth, in some cases generated increased giving. The breakup of AT&T, for example, resulted in eight new companies—AT&T plus seven "Baby Bells"

—each of which established its own contributions function.

- Likewise, foreign competition has its positive side, insofar as it affects corporate giving. Several foreign manufacturers, including Honda, Toyota, Matsushita Electric, Suzuki Motor Company, and Ise have created their own foundations.
- America's corporate appetite for other companies, which impacted negatively on contributions budgets, showed signs of satiation—at least for 1987. Mergers and acquisitions were down 14.4 percent during the year, according to *Mergers & Acquisitions*, M & A Data Base of Philadelphia. In the previous year, 4,323 companies had engaged in merger or acquisition activities, compared to 3,701 in 1987. The total dollar value of the transactions fell by an even greater margin—18.1 percent—to $167.5 billion in 1987, down from $204.4 billion in 1986.

Large Corporate Gifts

RJR Nabisco, Inc.
Wake Forest University
$40,000,000
(Office bldg.)

Prudential Insurance Co.
Prudential Foundation
$35,000,000

Fannie Mae
NY State & City
$28,000,000 -

Standard Oil
University of Mississippi
$20,000,000
(Computer equipment)

K mart Corp.
Food for The Hungry Inc.
$12,000,000
(Clothing)

Grasslands Association
New York Medical College
$7,800,000
(Property-student housing)

Smith Kline Beckman Corp.
$7,800,000
Stanford University Medical Center

Digital Equipment Corp.
Carnegie Mellon University
$5,800,000

Starrett Housing Corp.
New York Medical College
$5,500,000
(Apartment complex)

Digital Equipment Corp.
Massachusetts Microelectronics Center
$5,000,000
(Equipment)

Eastman Kodak Co.
Rochester Institute of Technology
$4,700,000

Honeywell Bull Inc.
University of Southern Mississippi
$3,500,000
(Computer)

Marketing Corp. of America
Northwestern University
$3,000,000

Schwan's Sales Enterprises
Wisconsin Lutheran College
$3,000,000

MTV
Rock Against Drugs
$3,000,000
(Free air time)

Metafile Information Systems, Inc.
Mankato State University
$2,500,000
(Computer equipment)

The Annenberg-CPB Project
The Public Broadcasting System
$2,000,000

Ethyl Corp.
Science Museum of Virginia
$2,000,000

Upjohn Co.
University of Michigan
$2,000,000

E.I. Du Pont de Nemours & Co.
University of Delaware
$1,700,000

Mesa Limited Partnership & T. Boone Pickens
West Texas State University
$1,500,000

Norwich Eaton Pharmaceuticals Inc.
Family Health Foundation of America
$1,500,000

American Express Company
Harvard University
$1,500,000

Monsanto Company
Washington University--Missouri
$1,400,000

Warner-Lambert Company
Columbia University
$1,250,000

Boeing Co.
Wichita State University Institute for Aviation Research
$1,250,000

Hitachi America
Stanford University
$1,200,000

Becton, Dickinson & Co.
University of Medicine and Dentistry of New Jersey
$1,000,000

Mobil Communications Corp. of America
University of Mississippi
$1,000,000

Boeing Co.
Seattle University
$1,000,000

Home Builders Assoc. of Maryland
Enterprise Loan Fund
$1,000,000

Super Valu
University of Minnesota
$1,000,000

Barnett Banks of Florida Inc.
University of Miami
$1,000,000

Hercules Inc.
Virginia Polytechnic Institute and State University
$1,000,000

Eastman Kodak Co.
California Inst. of Technology
$1,000,000

Mentor Graphics Corp.
New Jersey Institute of Technology
$1,000,000
(Equipment)

RJR Nabisco, Inc.
United Negro College Fund
$1,000,000

Home Shopping Network
Fairfax Hospital
$1,000,000

Upjohn Co.
Kalamazoo College
$1,000,000

Pepsico Co.
Columbia University
$1,000,000

Keycorp
Albany Medical Center
$1,000,000

H.B. Fuller Company
University of Minnesota
$1,000,000

Super Valu
Minneapolis-St. Paul Public Schools
$1,000,000

Ford Motor Co.
University of Michigan
$1,000,000

Warner-Lambert Company
Morristown (NJ) Memorial Hospital
$1,000,000

Norstar Bancorp./Norstar Bank of Upstate NY
Albany Medical Center
$1,000,000

Sun Exploration and Production Company
Houston Baptist University
$1,000,000
(Real estate)

ADN Corp.
Northwestern University
$1,000,000

Notes to Giving by Corporations

1/ *Corporate Support of Education 1986*. Council for Aid to Education. February 1988.

2/ The Conference Board, press release #3596.

3/ Anne Klepper, et. al. *Corporate Contributions Outlook 1987*. The Conference Board. New York. 1987.

4/ "Surging Earnings: Corporate Profits Rose 51% in Fourth Period, But Slowdown is Seen." *Wall Street Journal*. 2/22/88, page 1.

5/ "1987's Surprise: Many Happy Returns." *Business Week*. 3/14/88.

Giving to Religion

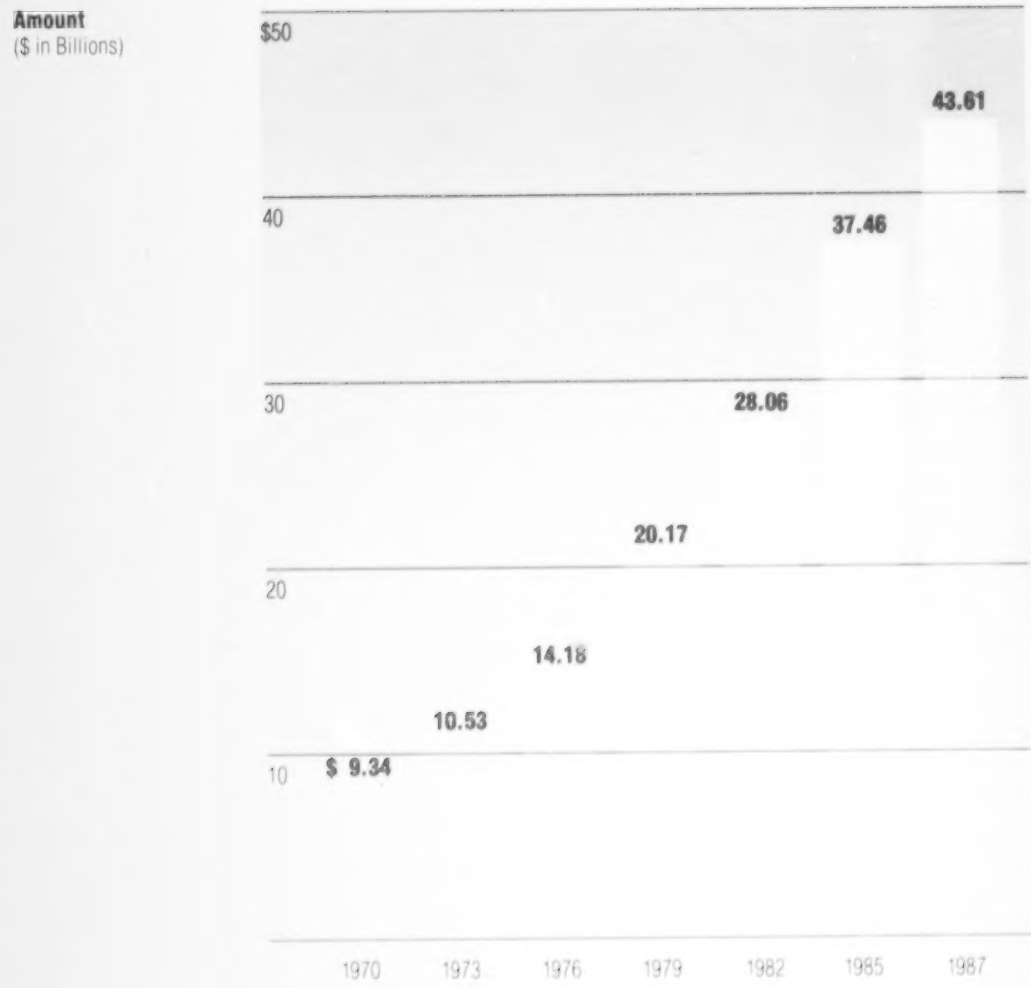
Giving to Education

Giving to Health

Giving to Human Services

Giving to Arts, Culture and Humanities

Giving to Public/Society Benefit



	Amount (Billions)
1970	$9.34
1971	10.07
1972	10.19
1973	10.53
1974	11.84
1975	12.81
1976	14.18
1977	16.98
1978	18.35

	Amount (Billions)
1979	$20.17
1980	20.23
1981	25.05
1982	26.06
1983	31.61
1984	35.43
1985	37.46
1986	41.68
1987	43.61

Giving to Religion

Religious organizations and agencies received an estimated $43.61 billion in 1987, up 4.63 percent over the previous year.

The $43.61 billion accounted for 46.55 percent of total donations during 1987.

The estimate of giving to religion is the amount remaining after donations to all other recipient categories are estimated. Most organized religions in the United States do not disclose the amount of contributions they receive. However, independent studies of religious philanthropy confirm that giving to religion far outweighs donations to any other type of charity.

Religion as a Favored Recipient

The high percentage of total philanthropy allocated to religion each year—close to half of all giving—reflects the centrality of religious bodies and activities in American social life. Indeed, among societal institutions, only the military shares with organized religion the highest level of confidence by American adults, according to the Princeton Religion Research Center (PRRC). In a nationwide poll of 1,607 individuals aged 18 and older during July 1987, 61 percent expressed "a great deal" or "quite a lot" of confidence in religion—up 4 percent from last year. The military also received 61 percent of high confidence.

By contrast, the U.S. Supreme Court received 52 percent of individual confidence—the next highest level—according to the PRRC poll. Other institutions in the survey, all of which ranked lower in the eyes of those polled, included, in declining order, banks, public schools, newspapers, television and organized labor.

The survey did indicate that while confidence in religion grew slightly during the year, it had declined from earlier years. Other data released by the PRRC reaffirm that religion remains important to most Americans, but not to the same extent as in previous decades. For example, its survey of 5,447 adults 18 years of age and older revealed that 40 percent were weekly churchgoers during 1987—19 points lower than the figure in 1958. Nevertheless, only 15 percent of adults said they never attended a religious service in 1987.

Youths, surprisingly, were more likely than adults to attend religious service. Interviews with 1,518 teenagers during 1987 revealed that 52 percent attended church or synagogue at least once a week, compared to 40 percent of adults.[1]

Individual Giving to Religion

Upper income individuals, who tend to donate more than those in lower economic brackets, gave considerably more to religion than to any

Table 18: Religious Affiliation in the U.S.

	Houses of Worship	Number of Members
Buddhist	100	100,000
Eastern Church	1,662	3,980,107
Jewish*	3,416	5,814,000
Old Catholic, Polish National Catholic, Armenian	426	828,962
Protestant**	315,810	78,991,261
Roman Catholic	23,516	52,893,217
Miscellaneous***	1,127	192,115

* Includes Orthodox, Conservative and Reform.

** Includes Latter Day Saints, Jehovah's Witnesses and some other groups not generally considered Protestant.

*** Includes Spiritualist, Ethical Culture, Unitarian, and others.

Source: Constant H. Jacquet, Jr. (ed.), *Yearbook of American and Canadian Churches, 1988*.

Table 19: Church Membership

	1987	1986
As percent of population	58.7	59.3
Gain/loss over previous year	−126,701	−754,225
Percent gain or loss	−0.53	−0.09

Source: Constant H. Jacquet, Jr. (ed.), *Yearbook of American and Canadian Churches, 1988*.

other form of charity. A poll of high-salaried households conducted by the Gallup Organization revealed that respondents planned to give in 1987 a median $610 to religion, compared with $220 to the next highest charitable category—international or foreign aid causes.

Changing Patterns of Giving by Denomination

While giving to religion as a percentage of total giving has remained fairly constant over the decades, giving by denomination has varied. Roman Catholics, for example, today reportedly give only half as much of their income as they did 25 years ago, whereas Protestant giving as a percentage of income has remained about the same, according to *Catholic Giving*, a study released in 1987 by the Reverend Andrew Greeley of the National Opinion Research Center.

Based on six annual surveys between 1960 and 1984, the report attributes the decrease in contributions to Catholic churches to a perception among American Catholics that the church has become insensitive to specific social issues, in particular birth control. According to Greeley and co-author William McManus, the decline in contributions were most prominent among the more devout, better educated and more liberal Catholics.[2]

A separate source revealed that Protestants increased their giving in 1987 by 7.6 percent over the previous year. According to the 1988 *Yearbook of American and Cana-*

dian Churches, contributions to U.S. Protestant communions amounted to $14.52 billion in 1987. During the year before, communions received $13.49 billion.

Religious Fund-Raising Ethics

The ethics of religious fund raising received a mixed reception in 1987. Nearly 40 percent of all American adults felt that very little of Christian fund raising was ethical or honest, compared to almost 47 percent who believed that all or most of the fund raising was ethical, according to a Gallup poll. The poll was conducted on behalf of the Conference on Funding the Christian Challenge.

Among other key Gallup findings: Almost two-thirds of American adults made a contribution to a Christian cause during the year, but almost half (46 percent) felt there have been too many appeals. Well over 80 percent of those surveyed felt that the best guideline for religious fund raising is ethical and honest behavior. A similar percentage cited the qualities of caring and compassion.

Speakers at the conference in which the Gallup findings were made public reportedly criticized much of the evangelical fund raising on television. In particular, the appeals of Oral Roberts, one of the most popular of the evangelists, was condemned as harming Christian fund raising. One of Roberts' most controversial appeals included the warning that God would "call him home"—cause him to cease living—unless his television ministry raised a certain amount of money. Several months after the amount was raised, Roberts announced he would discontinue that particular appeal.[3]

Television evangelists Jim and Tammy Bakker and Jimmy Swaggert—who consistently raised hundreds of millions of dollars from at-home congregationists—fell into disrepute during 1987 when word of their extramarital sexual activities received widespread media coverage.

Organized Religion as Donor

Religious bodies and activities are most commonly viewed as recipients of philanthropy, but organized religion also serves as a charitable donor, providing considerable amounts of money and noncash contributions, as well as traditional human services to a variety of individuals and causes.

A survey of over 400 religious institutions in New England during 1987 revealed that 81 percent of the respondents gave cash gifts, making money "the most common type of support." Financial donations by the surveyed religious groups ranged from $1,000 to over a million dollars. During 1987, 16 percent of the

Table 20: Religious Preference in the United States (Percent of Total Population)

	Protestant	Catholic	Jewish	Other*	None
1987	57%	28%	2%	4%	9%
1986	58	27	2	4	9
1985	57	28	2	4	9
1984	57	28	2	4	9
1983	56	29	2	4	9
1982	57	29	2	4	8
1981	59	28	2	4	7
1980	61	28	2	2	7
1979	59	29	2	2	8
1977–78	60	29	2	1	8
1976	61	27	2	4	6
1975	62	27	2	4	6
1974	60	27	2	5	6
1972	63	26	2	4	5
1967	67	25	3	3	2
1962	70	23	3	2	2
1957	66	26	3	1	3
1952	67	25	4	1	2
1947	69	20	5	1	6

1987 data based on 14,147 interviews.

Results for some years do not add to 100% because of rounding.

*Includes Mormon and Orthodox Churches.

Source: *PRRC Emerging Trends*, February 1988.

responding churches and synagogues gave between $2500 and $5000, 10 percent gave between $250,000 and $500,000, 5 percent between $500,000 and $1 million, and 4 percent over a million dollars.

Funding to economically disadvantaged populations—the most common type of religious donation, according to the New England survey—is viewed as the top priority by 52 percent of the religious respondents. Other areas considered priorities, in declining order, include: education (35%), social change/empowerment (34%), youth and children (27%), hunger/feeding (23%) and housing (21%).

Of the populations considered a priority for religious donations, women ranked highest, receiving 50 percent of first-place rating; Hispanics received 48 percent; Blacks 46 percent; Native Americans and Asians 43 percent each.

Giving by religious organizations, according to the survey, is strongly influenced by congregational members. "There is a clear link between the religious beliefs and interests of the organization's members and the philanthropic activities of the organization," the survey authors noted. "Issues do not come from outside the organization but are identified from within by the members or their clergy."[4]

Large Gifts to Religion

Christian Church Foundation
Estate of Othel Fiers Brown & Dewitt Brown
$8,000,000

Princeton University
Estates of Charles Tibby Hanna and Dorothy Hanna
$7,500,000

Asbury Theological Seminary
Estate of Orlean Bullard Beeson
$2,300,000

United Methodist Churches
Duke Endowment
$1,200,000

Christian Theological Seminary
Lilly Endowment
$1,100,000

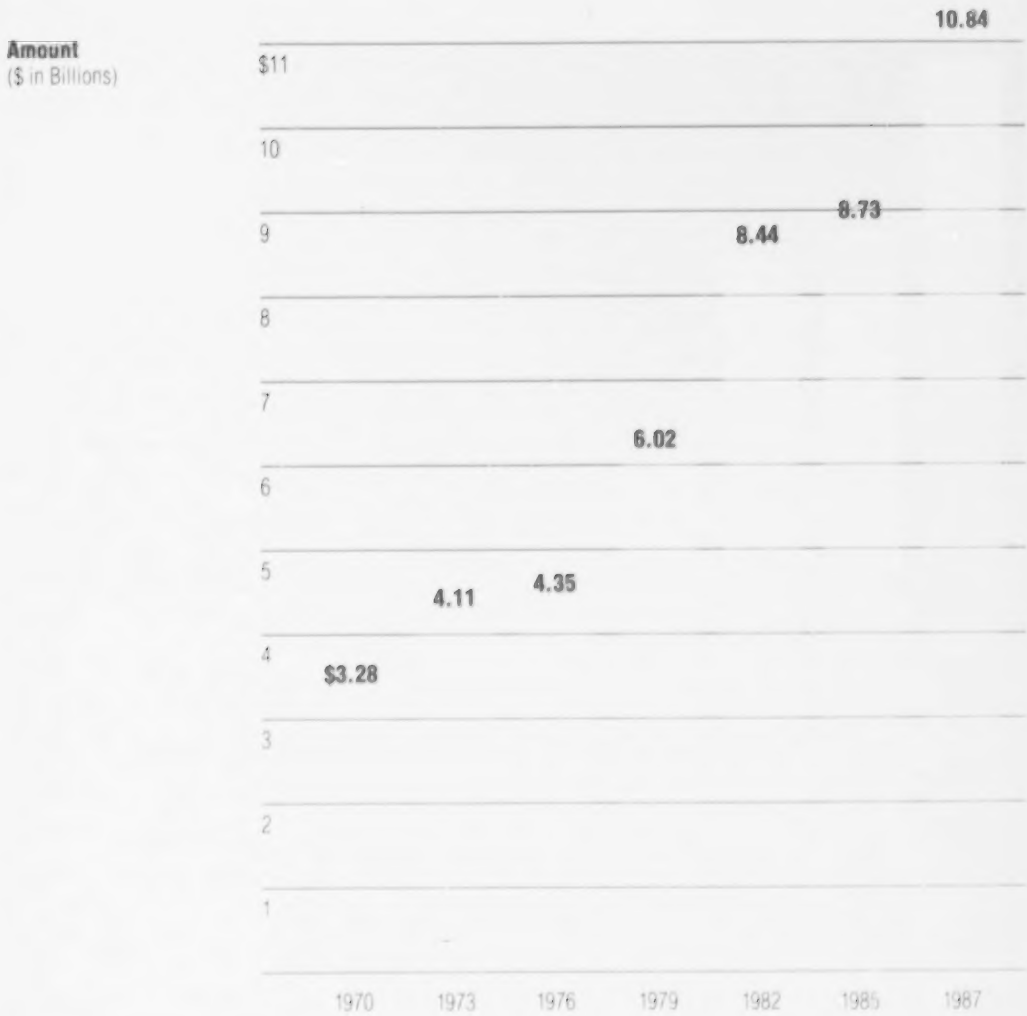
Notes to Giving to Religion

1/ *PRRC Emerging Trends*, various issues, 1987-1988, Princeton Religion Research Center.

2/ *FRM Weekly*, 6/10/87, published by *Fund-Raising Management Magazine*.

3/ *FRM Weekly*, 3/11/87.

4/ *Report on Religious Philanthropy in New England*, D.A.T.A., Inc., Hartford, January 1988.



	Amount ($ Billions)
1970	$3.28
1971	3.65
1972	3.83
1973	4.11
1974	4.04
1975	3.75
1976	4.35
1977	4.79
1978	5.41

	Amount ($ Billions)
1979	$6.02
1980	6.86
1981	7.79
1982	8.44
1983	9.02
1984	9.95
1985	8.73
1986	10.08
1987	10.84

Note: Figures for giving to education prior to and after 1987 are not comparable because of changes in definitions and reporting methods.

Giving to Education

Giving to education rose to an estimated $10.84 billion in 1987, an increase of 7.51 percent from 1986.

The $10.84 billion represents 11.57 percent of all giving during the year.

The estimate of giving to education is a projection based on surveys conducted by several educational and economic research organizations. The estimate exceeds the figure released by the Council for Aid to Education (CFAE)—which conducts the broadest annual survey of voluntary support to higher education—because it includes gifts to adult and continuing education, vocational institutes, elementary and secondary schools, education-related organizations and activities, scholarships, libraries and research institutes.*

The increase of 7.51 percent in donations to education during the year most likely reflected the impact of several recent national studies on the U.S. educational system. Government, academic and corporate officials have been warning for the past few years that unless the system is significantly improved, American competitiveness will suffer.

Rate of Growth Declined

But while the total amount of giving to education increased, the rate of growth slowed in comparison to the previous year. The 7.51 percent growth was less than half the 15.51 percent growth recorded from 1985 to 1986.

The decline in growth may be attributable, in part, to the unusually high increase of giving in 1986. That year's large increase, in turn, was likely due to fear of the implications of the Tax Reform Act. Tax advisors had recommended that donors take full advantage of the deduction by providing their gifts prior to the end of the year, before the provision eliminating the charitable deduction took effect. The result was a rush of donations at the end of 1986.

Selected Surveys of Voluntary Support

CFAE: Contributions to higher education during fiscal 1986–87 amounted to an estimated $8.5 billion, up almost 15 percent from a year earlier, according to CFAE. The Council reported an increase in donations from all sources other than religious organizations. Here again, the large increase from the previous fiscal year was due, in part, to a rush of gifts at the end of 1986.

More than half the donations

* The methodology for estimating giving to education was significantly modified in 1987, and the new procedure was then applied to 1986 and 1985. For this reason, estimates of giving to education prior to 1985 are no longer comparable to estimates for 1985 and after.

monitored by CFAE in fiscal 1986–87 came from individuals—alumni and nonalumni—who gave $4.412 billion. Their gifts comprised 51.9 percent of the fiscal year's contributions. (Bequests, which CFAE includes as a component of individual giving, accounted for a fifth of individual donations.)

The amount contributed by individuals represented an increase of 28.5 percent over the amount they gave the previous fiscal year. Reasons for this enormous increase, according to CFAE, include a large rise in the potential donor population, more sophisticated fund raising by universities, the surging stock market of fiscal 1986–87 (the fiscal year preceded the crash on October 19) and the Tax Reform Act of 1986, which lowered tax brackets and encouraged a rush of gifts before the end of the year.

Corporations donated $1.819 billion, or 21.4 percent of the total, and foundations gave $1.513 billion, or 17.8 percent of the total. Compared to fiscal 1985–86, business increased its donations by 6.9 percent, and foundations by 11 percent.

The remainder, contributed by religious and other groups, amounted to $756 million, or 8.9 percent. Religion's share of this figure was 2.4 percent, down more than 3 percent from the previous fiscal year's donations. (See table 21, page 81.)

Higher Education and American Philanthropy (HEAP): Contributions to 71 of the nation's leading colleges and universities—representing the most prominent large institutions, smaller schools, and women's colleges—amounted to $2.77 billion during fiscal 1986–87, an increase of more than 17 percent over the previous fiscal year. The HEAP survey has been conducted annually by Brakeley, John Price Jones for the past 67 years. Brakeley, John Price Jones is a member firm of the AAFRC.

Most of the giving reported in the HEAP survey, as in the CFAE survey, came from individuals: $1.2 billion, representing 44.5 percent of the total and an increase of 39 percent over the amount individuals gave the previous fiscal year.

Corporations gave over $586 million, up 1.5 percent, and foundations gave $475 million, up 17 percent. Religious and other organizations gave $186 million, down 4 percent.

Adventist: The Seventh Day Adventist secondary schools, known as academies, raised $746,000 during 1987, the first year for which statistics were compiled. Twenty academies are affiliated with the Adventists.

Table 21: Giving to Higher Education

Alumni	
1979–80	23.9%
1980–81	24.8%
1981–82	25.5%
1982–83	24.0%
1983–84	23.3%
1984–85	23.1%
1985–86	24.7%
1986–87	27.6%
Non-Alumni	
1979–80	22.3%
1980–81	23.8%
1981–82	22.6%
1982–83	23.1%
1983–84	23.5%
1984–85	22.4%
1985–86	24.1%
1986–87	24.3%
Foundations	
1979–80	23.6%
1980–81	21.8%
1981–82	20.6%
1982–83	19.7%
1983–84	19.3%
1984–85	18.6%
1985–86	18.4%
1986–87	17.8%
Business	
1979–80	18.3%
1980–81	18.4%
1981–82	20.1%
1982–83	21.5%
1983–84	22.7%
1984–85	24.9%
1985–86	23.0%
1986–87	21.4%
Religion	
1979–80	4.1%
1980–81	3.3%
1981–82	3.6%
1982–83	4.0%
1983–84	3.4%
1984–85	3.3%
1985–86	2.8%
1986–87	2.4%
Other	
1979–80	7.6%
1980–81	7.9%
1981–82	7.6%
1982–83	7.7%
1983–84	7.8%
1984–85	7.7%
1985–86	7.0%
1986–87	6.8%

Source: Council for Aid to Education

Of the funds raised by the Adventist schools, individuals provided 79 percent (of which 5 percent was donated by parents of students). Corporations gave 2 percent, and foundations gave 7 percent. The remainder was provided by other organizations.

Contributions to the 11 Adventist colleges and universities amounted to $17.22 million, a decline of 7.24 percent over the previous fiscal year.

Public Education Fund: Founded in 1983 as a five-year project to assist urban school districts in minority or low-income areas, the Public Education Fund (PEF) granted $521,660 in 1987, down from $1,110,010 in 1986.

The decline reflected the PEF's intention to award decreasing amounts each year until its planned demise as an independent grantmaker on December 31, 1987.

Each grant helped establish or sustain a community organization known as a local education fund. The aim of the local groups is to nurture community and business support of area public schools.

In its five-year existence, the PEF granted almost $4 million to some 40 local education funds. The local groups, in turn, raised $8 million from other sources.

Business Renewed Emphasis on Pre-College Education

Corporate giving to education in 1987 focused increasingly on pre-college institutions of learning, a trend noticed the previous year. While business continued to add to its donations to higher education, it increased its giving to the nation's elementary and secondary schools by a greater percentage.

To be sure, institutions of higher learning continue to obtain the lion's share of business donations to education—almost 77 percent, as opposed to slightly over 6 percent for pre-college education.

Nevertheless, in terms of bi-annual increases, primary and secondary education funding rose by a higher percentage—51.6 percent compared to 40.3 percent for higher education—according to the latest CFAE survey of corporate support to education. Further, it is likely that much of corporate funding listed as "unallocated" on the CFAE survey was actually channeled into pre-college education. Likewise, much of the money given by business to "economic education" also finds its way into the public schools. Unallocated education donations rose to $718 million—up almost 15 percent from 1984. Economic education amounted to almost $13 million, up 10 percent.

"The reason for the shift is simple," explained the author of an article in the *Chronicle of Higher Education*. "Companies worry that they won't be able to hire qualified and talented workers if they don't help solve problems in the schools."

The article cited a warning by the president of the Arco Foundation that colleges—which appear worried about the shift within corporate educational charity—will suffer a great deal more unless elementary and secondary education is significantly improved. "It is doubtful that the same percentages of students will continue to go on to college unless we all do something about the public schools."[1]

Concern of business executives with the quality of pre-college education on a nationwide level had been growing for the past few years. A Conference Board survey of over 500 public affairs and personnel officers of major U.S. corporations in 1984 revealed that no industry is immune from the potential effects of an educationally unprepared work

force. "Even industries that can now meet their work-force needs for technically literate young people from the present crop of high-school graduates will find it more difficult to do so in the near future," the report stated.

The survey went on to reveal that "More than 80 percent of the public affairs officers noted their companies' concerns with the quality of courses in math, science and technical studies available in the local schools, while almost 65 percent had similar concerns for the quality of course work in reading and language skills." Among the surveyed human resource executives, "very few . . . judged the newly hired high school graduates to be *good* in any of the key subject areas."

Addressing a question on trends among their own employees, 65 percent of the respondents said their newly hired employees showed "declining abilities in reading, 74 percent in writing, and about 60 percent in both science and mathematics." Only in computer skills did a significant majority—77 percent—perceive an improvement.[2]

A gathering of corporate grantmakers organized by the Council on Foundations at the end of 1986 heard a well-known columnist on urban affairs warn of "the rising population of youngsters who are failing in school, dropping out of healthy social involvement, and turning to drugs and crime." A chilling consequence of this situation, according to Standard Oil's foundation director, may well be "a permanent underclass . . . if not legal slavery, at least economic slavery."[3]

Executive concern with the declining quality of elementary and secondary education has clearly influenced the thinking of some major business donors. Over half of the $11.5 million donated by Arco in 1987 went to pre-college education, the *Chronicle* reported. By contrast, only a few 1987 grants, totalling $709,000, were awarded to colleges, primarily to facilitate recruitment and retention of minority students in engineering, science and business. Ten years ago the corporation earmarked education funds entirely to the university level.

The GE Foundation has expanded its Adopt-a-School program and its math and science upgrade programs in public schools, according to the *Chronicle*. The Firestone Trust Fund has also redirected the flow of grants from colleges to elementary and high schools. And the Upjohn Company continued its support, begun the previous year, for the creation of an elementary mathematics and science center in its headquarters city of Kalamazoo, Michigan. Local educators will have complete control over the teaching program, according to the Council on Foundations.

Unfortunately, the decision to channel contributions to the secondary or primary level poses a new set of problems for corporate grantmakers. A co-author of The Conference Board study, Leonard Lund, told the AAFRC Trust that executives in cities as diverse as Phoenix and Los Angeles "know that by giving to universities, they are not doing much to affect the real issue. But they are also finding that it is far easier to give to colleges—which are set up to take money. Public schools often do not know how to accept grants. In some states, they are prevented by law from doing so."

Individual Givers to Higher Education

Most of the individuals who give to colleges and universities are likely to have reached 50 years of age, have household incomes of $50,000 to $74,999, give more to higher education than to any other charity, and make a median donation of $400. Donors of large gifts to public universities tend to give to only one institution, whereas donors of large gifts to independents are likely to give to more than one. These are some of the findings of a study of 2,225 individual givers to higher education, released in 1987 by the National Institute of Independent Colleges and Universities. The data refers to donations made during 1984.

The survey polled donors to 99 colleges and universities, of which 85 were public and the remainder independent institutions. Other findings included:

- While most individuals gave between $100 and $999, almost all of the charitable income—95 percent—received by higher education came from those who donate large gifts, defined as $5,000 or more.
- Large-gift donors—almost a quarter of the respondents—gave a median of $10,500 to the schools.
- Large-gift givers had annual household incomes of $150,000 and above.[4]

Individuals Also Emphasized Pre-College Education

Three events during the year reflected the growing emphasis among individual givers on pre-college education:

- In New York City, the first group of 61 teenagers who were promised coverage of their future tuition when they were 11 years old—so long as they agreed to study diligently in elementary and high school—entered college in the fall. The gifts were made by Eugene Lang, who as an immi-

grant youth had attended the same elementary school.

- In Worcester, Massachusetts, 23 graduating high school seniors joined in a ceremony with 120 college students whose tuition was financed in part by Jacob Hyatt. The high school graduates will also receive tuition coverage.
- In Cleveland, children in the sixth grade were promised $40 for each "A" they receive, and lesser amounts for marks of "B" and "C." The offer was made by Jerome Holmes, a ninth grade dropout who is today a successful contractor. Mr. Holmes gave additional grants for prenatal care and early entry to Head Start programs.

Large Gifts to Education

Wake Forest University
RJR Nabisco, Inc.
$40,000,000
(Office bldg.)

Undergraduate Biological Science Educ. Initiative
Howard Hughes Medical Institute
$30,000,000

University of Miami
The Harcourt and Virginia Sylvester Foundation
$27,500,000

Columbia University
John W. Kluge
$25,000,000

University of Minnesota
Curtis L. Carlson
$25,000,000

California Inst. of Technology
W.M. Keck Foundation
$23,800,000

University of Mississippi
Standard Oil
$20,000,000
(Computer equipment)

New York University
Alexander S. Onassis Public Benefit Foundation
$15,000,000

Cornell University
E. Vreel and Baker
$15,000,000

The University of California at Los Angeles
Marion and John Anderson
$15,000,000

Ohio State University
Leslie H. Wexner
$15,000,000

University of Louisville
H. Charles Grawemeyer
$15,000,000

University of North Carolina at Chapel Hill
Anonymous
$13,000,000

College of Idaho
Anonymous
$13,000,000

Northwestern University
Chicago Community Trust
$12,500,000

Yeshiva University
Sy Syms
$12,000,000

Wichita State University
W. Frank and Patsy Barton
$12,000,000

Hartwick College
Estate of Abraham L. Kellogg
$12,000,000

University of California at Los Angeles
Howard Hughes Medical Institute
$10,700,000

Massachusetts Institute of Technology
Estate of William Hawden Ames
$10,400,000

University of California at Los Angeles
James A. & Carol Collins/Eugene S. & Maxine Rosenfeld
$10,000,000

Choate Rosemary Hall
Paul W. Mellon
$10,000,000

College of William and Mary
Roy R. Charles
$10,000,000

Virginia Polytechnic Institute and State University
Marion Bradley Via
$10,000,000

University of Northern Carolina at Chapel Hill
Paul A. Johnston
$10,000,000

Emory University
O. Wayne & Grace Rollins
$10,000,000

Second Black Colleges Program
Pew Memorial Trust
$9,000,000

University of Southern California
Hedco Foundation
$8,200,000

Pew Health Policy Program
Pew Memorial Trust
$8,100,000

Clark University in Worcester
Dr. Arthur A. Sackler
$8,000,000

New York Medical College
Grasslands Association
$7,800,000
(Property-student housing)

Princeton University
Anonymous
$7,500,000

Dartmouth Medical School
Robert C. and Naomi Borwell
$7,500,000

Cold Spring Harbor Laboratory
Howard Hughes Medical Institute
$7,000,000

Eastern College and Eastern Baptist Theological Seminary
Dr. and Mrs. C. Stanton Gallup
$7,000,000

Xavier University, Cincinnati
Estate of Clara J. Schawe
$6,800,000

University of Notre Dame
Robert M. & Raymond H. Siegfried
$6,000,000

Middlebury College
Estate of Alexander Hamilton Fulton
$6,000,000

University of Richmond
Mr. and Mrs. Robert S. Jepson Jr.
$6,000,000

Northwestern University
M.L. Annenberg Foundation
$5,913,000

Mills College
F.W. Olin Foundation
$5,894,000

Carnegie Mellon University
Digital Equipment Corp.
$5,800,000

Wesleyan University
Mansfield & Houghton Freeman
$5,000,000

Wichita State University
Mr. and Mrs. Thomas Devlin
$5,000,000

Elementary & Secondary Education Program in Chicago
Chicago Community Trust
$5,000,000

Institute of Medicine of National Academy of Sciences
Howard Hughes Medical Institute
$5,000,000

University of Alabama
Estate of Robert N. Alston
$5,000,000

Princeton University
Anonymous
$5,000,000

Lehigh University
Philip Rauch
$5,000,000

Massachusetts Microelectronics Center
Digital Equipment Corporation
$5,000,000
(Equipment)

University of Notre Dame
Frank J. Pasquerilla
$5,000,000

Northwestern University
Anonymous
$5,000,000

Rochester Institute of Technology
Eastern Kodak Company
$4,700,000

Seattle University Fund-Raising Campaign
Anonymous
$4,500,000

Franklin Institute
Pew Charitable Trusts
$4,500,000

Indiana University-Purdue University at Indianapolis
Lilly Endowment
$4,000,000

Kalamazoo College
Herbert A. and Barbara C. Dow Foundation
$4,000,000

Oberlin College
Estate of Robert S. Danforth
$4,000,000

University of Virginia
Tom G. Worrell
$4,000,000

Williams College
Class of 1962
$4,000,000

University of Arizona
Estate of Curtis Cosden
$4,000,000

Wake Forest University
F.W. Olin Foundation
$3,700,000

University of Southern Mississippi
Honeywell Bull Inc.
$3,500,000
(Computer)

Adrian College
Anonymous
$3,500,000

Duke University
Duke Endowment
$3,400,000

Hobart and William Smith Colleges
William F. and Margaret Scandling
$3,200,000

Rollins College
George D. and Harriet W. Cornell
$3,000,000

Columbia University
Katherine Brooks Kellogg
$3,000,000

College of Idaho
J. R. Simplot
$3,000,000

Massachusetts Institute of Technology
Knight Foundation
$3,000,000

University of Houston, College of Architecture
Japan Shipbuilding Industry Foundation
$3,000,000

University of Pennsylvania
Pew Memorial Trust
$3,000,000

University of Arizona
Harry W. and Elsie M. Hartsgen Porterfield &
Daughter Stephanie
$3,000,000

The University of Minnesota
The Honeywell Foundation
$3,000,000
(Supercomputer)

Northwestern University
Estate of Arthur Rubloff
$3,000,000

Dusquesne University
Antonio J. Palumbo
$3,000,000

New York University
Estate of Jack H. Skirball
$3,000,000

Northwestern University
Marketing Corporation of America
$3,000,000

University of Chicago
Chicago Community Trust
$3,000,000

Wisconsin Lutheran College
Schwan's Sales Enterprises
$3,000,000

Alma College
Herbert H. and Grace A. Dow Foundation
$3,000,000

University of Virginia
Anonymous
$3,000,000

Transylvania University
Mary and Barry Bingham Fund
$3,000,000

Ohio State University
Raymond C. Firestone
$3,000,000

Ithaca College
Estate of Lois M. Smiddy
$3,000,000

Rice University
The National Science Foundation
$3,000,000

The Greater Cleveland Roundtable
Cleveland Foundation
$3,000,000

University of Southern California
David R. and Maria Rivera Radell
$2,900,000
(Rare Scholarly material)

Johns Hopkins University
W. John Kenney
$2,850,000
(Property)

Program for Integrating Economics and National Security
The J. Howard Pew Freedom Trust
$2,700,000

Williams College
Class of 1937
$2,600,000

Reinhardt College
Estate of Blanche Hagan
$2,500,000

Mankato State University
Metafile Information Systems, Inc.
$2,500,000
(Computer equipment)

Emory University Candler School of Theology
Estate of Blanche Hagan
$2,500,000

Trinity College
Roy and Ruth Heagle Nutt
$2,500,000

Lehigh University
Class of 1937
$2,400,000

Rensselaer Polytechnic Institute
Estate of David M. Darrin
$2,300,000

University of Michigan
W.K. Kellogg Foundation
$2,100,000

University of Miami School of Business Administration
Estate of Emery Means Findley, Jr.
$2,100,000

William E. Simon Graduate School of Business
Lynde & Harry Bradley Foundation
$2,000,000

Flagler College
William R. Kenan Jr. Charitable Trust
$2,000,000

Worcester Polytechnic Institute
George F. & Sybil H. Fuller Foundation
$2,000,000

Linfield College
M. J. Murdock Charitable Trust
$2,000,000

University of California at San Diego
Sol Price and family
$2,000,000

Stanford University
James Irvine Foundation
$2,000,000

African Studies Association
Ford Foundation
$2,000,000

Stanford University
Pew Memorial Trust
$2,000,000

Morehouse School of Medicine
Robert Wood Johnson Foundation
$2,000,000

University of Virginia
David G. Harrison
$2,000,000

Duke University
RJR Nabisco Foundation
$2,000,000

Jackson Laboratory
Howard Hughes Medical Institute
$2,000,000

Southern Education Foundation
Ford Foundation
$2,000,000

Texas Christian University
T.J. Brown & C.A. Lupton foundation
$2,000,000

Grove City College
Pew Memorial Trust
$2,000,000

University of Akron
Estate of Geraldine D. Stoller
$2,000,000

Long Island University
Dr. Arthur B. Sackler
$2,000,000

University of Nevada at Las Vegas
Estate of Peggy Gambarana
$2,000,000

University of Michigan
Upjohn Company
$2,000,000

Wisconsin Public Policy Research Institute
Lynde & Harry Bradley Foundation
$2,000,000

University of Michigan
William L. and Sally B. Searle
$2,000,000

Beloit College
Anonymous (2)
$2,000,000

Drew University
Elsie Fisher
$1,900,000

James B. Duke 100th Anniversary Fund
Duke Endowment
$1,900,000

Whitman College
John M. Olin Foundatin
$1,800,000

Michigan 4-H Foundation
W.K. Kellogg Foundation
$1,800,000

League for Innovation
W.K. Kellogg Foundation
$1,800,000

Northern Illinois University
Sylvia and Aaron Scheinfeld Foundation
$1,800,000

University of Puget Sound
Anonymous
$1,750,000

Presbyterian School of Christian Education
Jeannette Early
$1,750,000

The George Washington University
Oliver T. Carr, Jr.
$1,750,000

Salem Academy and College
Frederick A. Fogle
$1,700,000

North Texas State University
Meadows Foundation
$1,700,000

Clemson University
Estate of P.W. McAlister & family members
$1,700,000

University of Delaware
E.I. Du Pont de Nemours & Company
$1,700,000

Duke University
Pew Charitable Trusts
$1,690,000

University of Texas
Estates of Edythe Erhard Gilbert and Taylor C. Gilbert
$1,600,000

University of Oxford (England)
W.K. Kellogg Foundation
$1,600,000

Massachusetts Institute of Technology
Robert M. Metcalfe
$1,600,000

West Texas State University
Mesa Limited Partnership & T. Boone Pickens
$1,500,000

Benjamin N. Duke Leadership Fund
Duke Endowment
$1,500,000

Brown University
Kresge Foundation
$1,500,000

Harvard University
American Express Company
$1,500,000

University of Michigan
Kresge Foundation
$1,500,000

Columbia University
John D. and Catherine T. MacArthur Foundation
$1,500,000

Massachusetts Institute of Technology
Patrick J. McGovern
$1,500,000

Yale University
Humana Foundation
$1,500,000

Wayne State University
Jeannie Lusher
$1,500,000

Worcester Polytechnic Institute
Miriam B. Rutman
$1,500,000

University of Southern California
Robert A. & Mildred Naslund
$1,500,000

West Texas State University
T. Boone Pickens, Jr.
$1,500,000

Northwestern University
Jack Galter
$1,500,000

Ohio State University
John W. Galbreath Family
$1,500,000

California Institute of Technology
John G. Braun
$1,500,000

University of New Hampshire
Oliver, Austin & Leslie Hubbard
$1,500,000

Lycoming College
Luther D. Heim
$1,500,000

Industrial Technology Institute
Kresge Foundation
$1,500,000

Wichita State University
Max & Jeanette Bolene
$1,500,000

Brown University
W.K. Kellogg Foundation
$1,500,000

Harvard University
G. Ware Travelstead
$1,500,000

California Institute of Technology
Mr. and Mrs. Richard L. Hayman
$1,500,000

Carnegie Forum on Education and the Economy
Carnegie Corporation of New York
$1,470,000

Northwestern University
John A. Dever
$1,455,000

Washington University—Missouri
Monsato Company
$1,400,000

International Council for Adult Education
W.K. Kellogg Foundation
$1,400,000

Saint Louis University
Estate of Chester Myers
$1,400,000

George Fox College
M.J. Murdock Charitable Trust
$1,350,000

Northwestern University
Estate of Reginald H. Jackson Jr.
$1,323,296

University of Vermont
Eugene Kalkin
$1,300,000

Fisk University
Bill Cosby
$1,300,000

Meharry Medical College
Wallace Funds of the late Dewitt Wallace
$1,300,000

American Academy in Rome
Andrew W. Mellon Foundation
$1,250,000

Wichita State University Institute for Aviation Research
Boeing Co.
$1,250,000

Columbia University
Andrew W. Mellon Foundation
$1,250,000

Columbia University
Warner-Lambert Company
$1,250,000

University of Wisconsin at Madison
Milton J. Shoemaker, Sr. and Anna M. Shoemaker
$1,250,000

Hartwick College
Estate of Anna B. Saxton
$1,250,000

Willamette University
William B. Smullin
$1,250,000

University of Notre Dame
Haggar Foundation
$1,250,000

Hamilton College
General Foods Fund
$1,250,000

Chicago Public Library Foundation
John D. and Catherine T. MacArthur Foundation
$1,250,000

Northwestern University
George W. Tarry M.D.
$1,200,000

Rollins College
Anonymous
$1,200,000

Marquette University
Coleman/Fannie May Candies Foundation, Inc.
$1,200,000

University of Minnesota
W.K. Kellogg Foundation
$1,200,000

Meharry Medical College
HCA (Hospital Corporation of America) Foundation
$1,200,000

Georgia Southern College
Alan Paulson
$1,200,000

Atlantic Union College
Anonymous
$1,200,000

Stanford University
Hitachi America
$1,200,000

Stanford University
Pew Charitable Trusts
$1,200,000

New York University
S.H. and Helen R. Scheuer Family Foundation
$1,200,000

Auburn University
Family of Edward Lowder
$1,200,000

Fairfield University
Dominic R. Eiardi
$1,100,000

Gustavus Aldophus College
Delmar and Jean Pittman
$1,100,000

Stanford University
Charles A. Dana Foundation
$1,100,000

Lehigh University
Estate of Bernard H. Jacobson
$1,100,000

Wichita State University
Charles & Helen Omer
$1,100,000

University of New Hampshire
W.K. Kellogg Foundation
$1,100,000

University of Virginia
Douglas Gordon
$1,100,000

Texas Technology University
Joe and Beverly Pevehouse
$1,100,000

Edinboro University of Pennsylvania
Louis Porreco
$1,100,000
(Property)

Commission for the Improvement of Higher Education
W.K. Kellogg Foundation
$1,020,000

The Bush Leadership Fellows Program
The Bush Foundation
$1,015,000

University of Texas at Austin
Anonymous
$1,000,000

University of North Carolina
Friends & Colleagues of Dalton L. McMichael Sr.
$1,000,000

Hardin-Simmons University
J.E. & L.E. Mabee Foundation
$1,000,000

University of Washington
Jeff C. F. Shih
$1,000,000

American Council of Learned Studies
Ford Foundation
$1,000,000

Princeton University
Michael J. Scharf
$1,000,000

Midland Lutheran College
The Estate of Hazel L. Keene
$1,000,000

The University of Houston
The T.L.L. Temple Foundation
$1,000,000

Research Libraries Group Inc
Pew Memorial Trust
$1,000,000

California Institute of Technology
Mr. and Mrs. Samuel Oschin
$1,000,000

New York University School of Law
Kresge Foundation
$1,000,000

Northwestern University
Robert R. McCormick Charitable Trust
$1,000,000

Ripon College
Charles and Joan Hurley Van Zoeren
$1,000,000

Pennsylvania State University
Robert & Stanley Holuba
$1,000,000

Marquette University
Rose A. Monaghan Charitable Trust
$1,000,000

University of Mississippi
Mobil Communications Corporation of America
$1,000,000

Chicago Public Library Foundation
Pritzker Foundation
$1,000,000

Virginia Polytechnic Institute and State University
Hercules Inc.
$1,000,000

Northwestern University
Owen L. Coon Foundation
$1,000,000

Lowndes County Schools
General Electric Foundation
$1,000,000

University of Michigan
Dr. and Mrs. E. Gifford Upjohn
$1,000,000

University of Southern California
Foundation of the Litton Industries
$1,000,000

Challenger Center for Space Science Education
Gannett Foundation
$1,000,000

New York Public Library
Joseph Frank Bernstein
$1,000,000

University of Medicine and Dentistry of New Jersey
Becton, Dickinson & Company
$1,000,000

American Society for Technion-Israel Institute of Technology
Lee and Milton Bohm
$1,000,000

University of Southern California
Harold E. Moulton
$1,000,000

Californian Institute of Technology
James Irvine Foundation
$1,000,000

University of Southern California
J. Douglas and Marianne Pardee
$1,000,000

Claremont University Center Library
J. Paul Getty Trust Fund
$1,000,000

University of Maryland at College Park
Ralph J. Tyser
$1,000,000

New Jersey Institute of Technology
Mentor Graphics Corporation
$1,000,000
(Equipment)

University of Utah
C. Charles Hetzel, Jr. and Alice Baker Hetzel
$1,000,000

Northwestern University
Kellstadt Foundation
$1,000,000

Creighton University
Philip M. and Ethel Klutznick
$1,000,000

University of Notre Dame
Peter B. and Adeline W. Ruffin Foundation
$1,000,000

University of South Dakota
Gannett Foundation
$1,000,000

University of California at Los Angeles
J. Paul Getty Trust Fund
$1,000,000

East Carolina University
Clarence B. Beasley & Lynn N. Kelso
$1,000,000

Washington University
Monticello College Foundation
$1,000,000

Trenton State College
Clara Lee Loser and Thomas and Carol Loser
$1,000,000

University of Minnesota
McKnight Foundation
$1,000,000

University of Utah Business School
Family of the Late Francis A. Madsen
$1,000,000

Augustana College
Robert C. and James W. Elmen
$1,000,000

Remediation and Training Institute
Ford Foundation
$1,000,000

Columbia University
Pew Charitable Trusts
$1,000,000

University of North Florida
Frederick H. Schultz
$1,000,000

University of Miami
Ryder System Charitable Foundation and
Leslie O. Barnes
$1,000,000

University of Michigan
Ford Motor Company
$1,000,000

University of Minnesota
H.B. Fuller Company
$1,000,000

Marquette University
Haggerty Foundation
$1,000,000

Archdiocese of Chicago
Fannie May Candies Foundation
$1,000,000

Georgia Institute of Technology
Evelyn Gordy Rankin
$1,000,000

Wittenberg University
Estate of Elizabeth Totten
$1,000,000

Kalamazoo College
Upjohn Company
$1,000,000

Reinhardt College
Estate of Blanche Hagan
$1,000,000

Northwestern University
Rice Foundation
$1,000,000

Beloit College
James J. and Joan Damgaard Field
$1,000,000

Texas Lutheran College
John A. and Katherine G. Jackson
$1,000,000

Seattle University
Jesuit Community of Seattle
$1,000,000

Pennsylvania State University
The Richard King Mellon Foundation
$1,000,000

Colorado School of Mines
Estate of John Easthagen
$1,000,000

Stanford University
The J. Howard Pew Freedom Trust
$1,000,000

Pennsylvania State University
James and Barbara Palmer
$1,000,000

Drury College
Jack and Melba Shewmaker
$1,000,000

Minneapolis-St. Paul Public Schools
Super Valu
$1,000,000

Emory University
Estate of Blanche Hagan
$1,000,000

Seton Hall University
Robert E. Brennan
$1,000,000

Wright State University
Estate of Dorothy Patterson Jackson
$1,000,000

National Board for Professional Teaching Standards
Carnegie Corporation of New York
$1,000,000

Reed College
Anonymous
$1,000,000

Center College
Anonymous
$1,000,000

United Negro College Fund
RJR Nabisco, Inc.
$1,000,000

University of Miami
Anonymous
$1,000,000

University of Miami
Barnett Banks of Florida Inc.
$1,000,000

Washington University
Carl Neureuther
$1,000,000

University of Minnesota
Super Valu
$1,000,000

University of Michigan
Alex and Marie Manoogian Foundation
$1,000,000

University of Michigan
Everett E. Berg
$1,000,000

Marshall University
Ashland Oil Foundation
$1,000,000

Penn State University
Penn State Alumni Association
$1,000,000

Beloit College
Willard Mackey
$1,000,000

Beloit College
Coleman Foundation
$1,000,000

Lafayette College
Mr. and Mrs. Eugene H. Chase Jr.
$1,000,000

University of Alabama
Estates of Hudson and Theresa Strode
$1,000,000

Bowdoin College
Wendy A. and Leon A. Gorman
$1,000,000

West Virginia University
Ernest L. Hogan
$1,000,000

Annenberg Research Institute for Judaic and Near Eastern Studies
Mr. and Mrs. Charles W. Rothfeld
$1,000,000

California Institute of Technology
Eastman Kodak Company
$1,000,000

School of Arts & Sciences/University of Pennsylvania
Andrew W. Mellon Foundation
$1,000,000

Minnesota Institute for Theoretical Physics at University of Minnesota
William I. Fine
$1,000,000

Washington University
Lee and Milford Bohm
$1,000,000

Seattle University
Boeing Company
$1,000,000

Hendrix College
Reuben B. Hays
$1,000,000

University of Iowa
Ben V. & Dorothy M. Willie
$1,000,000

Swarthmore College
Scheuer Family
$1,000,000

Ripon College
Mrs. Erwin C. Uihlein
$1,000,000

University of Maryland
Michael D. Dingman
$1,000,000

Jackson School
Tamaki Family in Tokyo
$1,000,000

Marshall University
John D. & Elizabeth G. Drinko
$1,000,000

Worcester Polytechnic Institute
Howard & Esther Freeman
$1,000,000

Stanford University
Henry J. Kaiser Foundation
$1,000,000

Reed College
Fred Meyer Charitable Trust
$1,000,000

Medical College of PA
Audrey Meyer Mars
$1,000,000

Wichita State University
Anonymous
$1,000,000

Rochester Institute of Technology
Gannett Foundation
$1,000,000

City College of City University of New York
Herman Goldman Foundation
$1,000,000

Vassar College
Anonymous
$1,000,000
(Seaside estate)

Princeton University
Merrill Lynch and Company Foundation
$1,000,000

Seattle University
Theiline Pigott McCone
$1,000,000

University of Dayton
Berman Foundation
$1,000,000

Wichita State University
Dwane & Velma Wallace
$1,000,000

Houston Baptist University
Sun Exploration and Production Company
$1,000,000
(Real estate)

Babson College
Roger Enrico
$1,000,000

Johns Hopkins University
Pew Charitable Trusts
$1,000,000

University of Texas
Ralph and Lillian Meadows
$1,000,000

University of California at Los Angeles
Estate of Meridian Ruth Ball
$1,000,000

Northwestern University
Philip M. and Ethel Klutznick
$1,000,000

Northwestern University
Judd A. Weinberg
$1,000,000

Marquette University
Kimberly Clark Foundation
$1,000,000

Eastern Illinois University
Lumpkin Foundation
$1,000,000

Lehigh University
Kresge Foundation
$1,000,000

Barry University
Knight Foundation
$1,000,000

University of Arizona
Estate of Sally Lindholm
$1,000,000

Butler University
Krannert Charitable Trust
$1,000,000

Northern Arizona University
Anonymous
$1,000,000

Northwestern University
AON Corporation
$1,000,000

Northwestern University
Neil G. Bluhm
$1,000,000

University of Southern California
Margaret Milligan
$1,000,000

Rotary Foundation, Rotary International
John K. Evans
$1,000,000

University of Connecticut
Mr. and Mrs. Harry A. Gampel
$1,000,000

American University
Abbey Joel Butler
$1,000,000

Wartburg College
Estates of Alvin and Clara Whitehouse
$1,000,000

University of Redlands
Richard and Ginnie Hunsacker
$1,000,000

New Mexico Military Institute
Anonymous
$1,000,000

Columbia University
Pepsico Co.
$1,000,000

University of Miami
Marta S. Weeks
$1,000,000

Moravian College
Mr. and Mrs. Bernard Cohen
$1,000,000

Virginia Commonwealth University
Nathan & Sophie Gumenick
$1,000,000

University of Richmond
Robert S. Jepson Jr.
$1,000,000

Roanoke College
Anonymous
$1,000,000

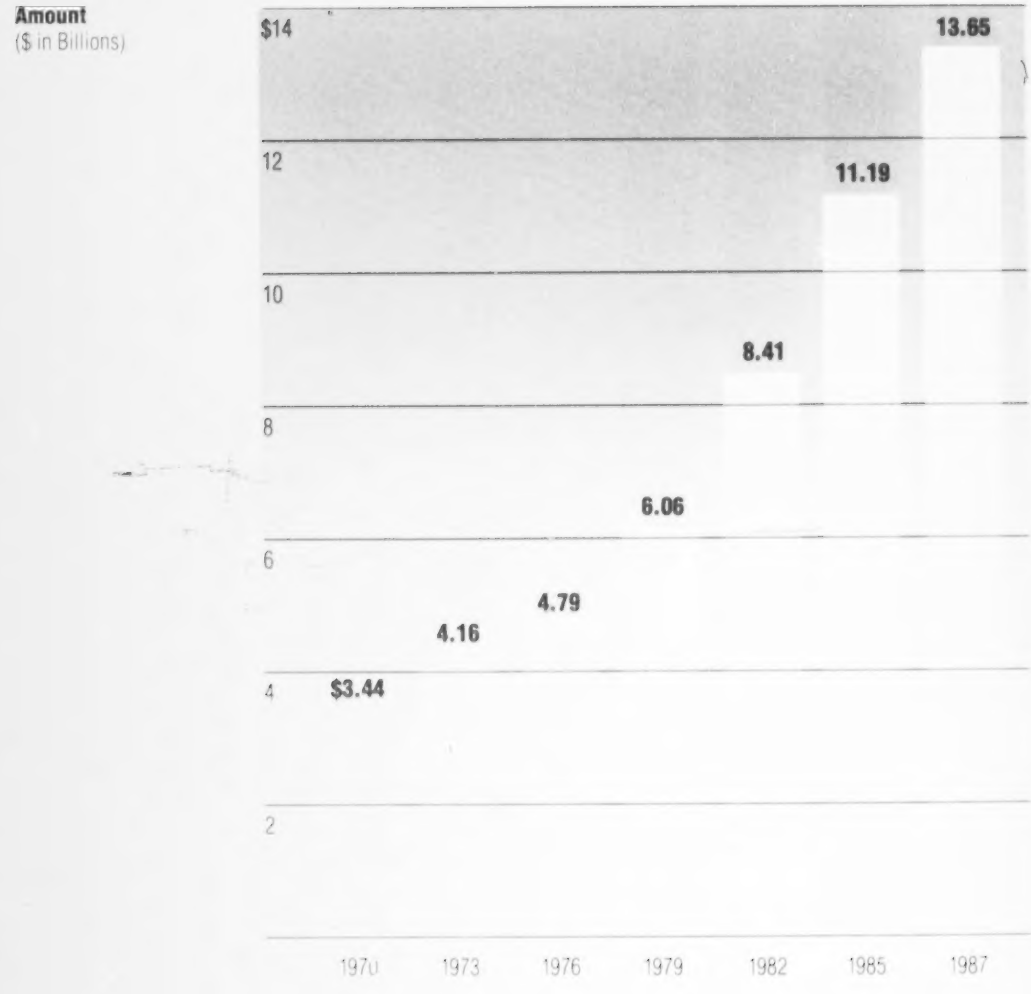
Notes to Giving to Education

1/ Anne Lowrey Bailey. "Corporations Starting to Make Grants to Public Schools" Diverting Some Funds Once Earmarked for Colleges." *The Chronicle of Higher Education*. 2/10/88

2/ Leonard Lund & E. Patrick McGuire. *The Role of Business in Precollege Education*. The Conference Board. 1984. New York

3/ *Community Changes. Corporate Responses*. Occasional Paper #3. Council on Foundations. 1987

4/ Frank Balz. *Donors to Higher Education. A Statistical Profile of Individual Giving*. National Institute of Independent Colleges and Universities. 1987



	Amount (Billions)
1970	$3.44
1971	3.74
1972	3.94
1973	4.16
1974	4.19
1975	4.22
1976	4.79
1977	4.95
1978	5.38

	Amount (Billions)
1979	$6.06
1980	6.67
1981	7.66
1982	8.41
1983	9.16
1984	10.30
1985	11.19
1986	12.26
1987	13.65

Giving to Health

Giving to the nation's gift-supported health providers and advocates amounted to $13.65 billion in 1987, an increase of 11.3 percent over the year before.

The $13.65 billion represented 14.57 percent of all giving during the year.

The estimate of giving to health is a projection based on surveys of health care associations conducted by the AAFRC Trust for Philanthropy, and a survey of hospitals conducted by the National Association for Hospital Development (NAHD).

Key Health Surveys

Giving to 18 representative health associations surveyed by the AAFRC Trust amounted to almost $1.19 billion in 1987, an increase of 9.57 percent over the $1.08 billion received a year earlier. Of the agencies reporting, the American Cancer Society and the American Heart Association received the largest amounts—$211 million and $121 million, respectively. (See Table 22, page 102.)

A similar survey of voluntary health agencies undertaken by the National Health Council (NHC) in fiscal 1986–87 showed a giving increase of 12.5 percent, to $1,168 million from $1,038 million the year before.

The NHC survey also showed volunteer activity strong in a number of the health groups. Agencies obtaining the most volunteer assistance were the March of Dimes Birth Defects Foundation and the Muscular Dystrophy Association, which received assistance from 3,200,000 and 2,180,000 volunteers respectively.

Donations to most of the nation's hospitals were also up. As reported by the National Association for Hospital Development (NAHD), in fiscal 1987 hospitals received almost $1.43 billion, up 13.71 percent from the $1.25 billion obtained the previous fiscal year.

However, *all* of the increase in gifts to hospitals was accounted for by individuals, who contributed an extra 33.77 percent over the previous year. Corporate funding and foundation grants were both down—8.93 percent for business, and 17.12 percent for foundations. Donations from "other" sources were also down by 8.37 percent. (Data on bequests to hospitals was not available, but bequests may have been incorporated under individual giving.)

The decline in hospital giving by corporations reflects a trend begun in 1978, according to The Conference Board. (The Board combines health with the human services category.) Likewise, foundation grants to health have been declining since 1985, according to The Foundation Center.

Table 22: Contributions to Selected Health Organizations, 1987–1986*

Organization	Bequests in 1986	Other Contributions in 1986	Total 1986	Bequests in 1987	Other Contributions in 1987	Total 1987
ALSAC St. Jude Children's Res. Hosp.	$ 5,105,293	$ 51,831,379	$ 56,936,672	$ 12,277,874	$ 63,699,699	$ 75,977,573
American Cancer Society, Inc.	71,363,646	199,553,646	206,717,292	97,617,064	211,644,900	309,261,964
American Diabetes Association, Inc.	3,354,158	32,848,616	36,202,774	3,370,062	22,583,006	25,953,068
American Heart Association	39,666,000	111,772,000	151,438,000	41,985,000	121,669,000	163,654,000
Arthritis Foundation	12,519,414	31,257,794	43,777,208	1,474,533	34,091,529	48,839,062
Damon Runyon/Walter Winchell Cancer Fund	2,212,671	228,400	2,441,071	2,235,360	332,297	2,567,657
Epilepsy Foundation of America	294,391	8,673,742	8,968,133	511,023	7,219,951	7,730,974
Juvenile Diabetes Foundation	100,000	13,000,000	13,100,000	5,482	21,561,942	21,567,424
Leukemia Society of America, Inc.	1,112,169	21,650,777	21,762,946	1,336,000	23,402,000	24,738,000
March of Dimes Birth Defects Foundation	1,627,000	104,333,000	105,960,000	3,317,000	105,187,000	108,504,000
Muscular Dystrophy Association, Inc.	2,900,000	91,800,000	94,700,000	4,790,412	101,787,009	106,577,421
National Council on Alcoholism	0	1,574,227	1,574,227	54,000	713,000	767,000
National Easter Seal Society	9,000,000	73,100,000	82,100,000	8,000,000	78,000,000	86,000,000
National Mental Health Association	1,000,000	32,223,269	33,223,269	530,000	34,219,000	34,749,000
National Multiple Sclerosis Society	3,344,191	45,618,069	48,962,260	5,200,000	49,800,000	55,000,000
Planned Parenthood Federation of Amer., Inc.	3,000,000	58,000,000	61,000,000	2,200,000	63,000,000	65,200,000
Recording for the Blind, Inc.	1,546,959	4,366,053	5,913,012	1,033,000	3,944,000	4,977,000
United Cerebral Palsy Association, Inc.	1,147,586	42,307,960	43,455,546	1,143,689	43,899,201	45,042,890
Totals	$150,293,478	$924,138,932	$1,083,432,410	$200,353,499	$986,753,534	$1,187,107,033

* Some figures are estimates

Adventist Health System

The 66 hospitals in the Adventist Health System network reported a decline of 20 percent in voluntary support for 1987, down to $11.7 million from the $14.7 million raised the year before.

Of the reported $11.7 million, corporations donated 14.3 percent, foundations granted 9.3 percent, bequests were 9.9 percent, and other organizational sources of giving donated 7.2 percent. The remaining 59.3 percent was given by individuals—volunteers, medical staff, other hospital employees, trustees, and others.

Donor Trends

AIDS and the health needs of neglected populations were two key areas of health pinpointed by donors during 1987.

As the deadly AIDS virus continued to spread to pandemic proportions, giving by foundations to combat the disease increased dramatically. Grants for AIDS-related causes between 1983 and the summer of 1987 amounted to more than $18 million, up from about $200,000 in 1983, according to The Foundation Center. Two-thirds of the foundation money was granted by independent foundations, and a quarter by community foundations. Most of the money assisted medical care for AIDS patients. The remainder went for public health and research, and a small amount funded civil rights issues.

Individuals also increased their donations to organizations responding to AIDS. The National Gay Men's Health Crisis Center (GMHC)—the first self-help care group of its type in the nation, and now a model for numerous similar groups—reported that individual contributions to the organization amounted to $1.7 million in fiscal 1986–87, compared to $146,000 the previous year—an increase of 1,000 percent. Another example of individual giving was the donation of a week's salary by staff members of the National Endowment for the Arts during the "Dancing for Life" gala in October, 1987.

Corporations also gave to AIDS-related activities during the year, but the amount was minimal. For example, company-sponsored foundations donated less than 3 percent of all foundation giving to AIDS, even though corporate foundations provide close to 19 percent of all foundation grants. Information sources monitored by the AAFRC Trust for Philanthropy revealed only a few corporations providing gifts in this area. Most business gifts ranged from $20,000 to $40,000. An exception was a $1 million gift from Metropolitan Life Insurance Company for AIDS Lifeline, a na-

tionally syndicated television program to air throughout 1988.

Health problems of select groups of people—often referred to as neglected populations—received increased attention by several foundations, according to Grantmakers in Health, a coordinating body.

Youth was one such population. Donor attention to this group was exemplified by:

- The William T. Grant Foundation's agreement to provide $1.5 million for a two-year commission to study young people's health and related needs;
- The Fred Meyer Charitable Trust's solicitation of proposals on prevention and early intervention projects for high-risk children;
- The Flinn Foundation's grant of $1.1 million for a demonstration project to improve the health and future of adolescent mothers and their at-risk babies;
- The Hartford Foundation's grant of $123,000 to enable the Hispanic Health Council develop an adolescent pregnancy prevention program.

Minority ethnic groups and the elderly also received focused attention. The Robert Wood Johnson Foundation announced an $8 million program to increase the acceptance

Table 23: Yearly Distribution of Foundation Grants for AIDS by Subject Categories

Fields of Activity	1983		1984		1985		1986		1987*		Total Dollar Value	
	(No.)	Total	(No.)	Total	(No.)	Total	(No.)	Total	(No.)	Total	Total	Percent
Equal Rights	—	—	(1)	10,000	(3)	45,000	(5)	63,000	(5)	85,000	203,000	1.1
Medical Care	(2)	35,000	(1)	10,000	(7)	257,833	(24)	10,367,242	(6)	266,560	10,936,635	58.8
Medical & Health Education (Professional)	—	—	—	—	(1)	5,000	(2)	10,000	(2)	49,982	64,982	0.3
Medical Research	(3)	181,000	(1)	50,000	(6)	415,000	(8)	1,042,000	(7)	1,617,025	3,305,025	17.8
Mental Health	—	—	—	—	—	—	—	—	(3)	51,200	51,200	0.3
Public Health	—	—	(8)	61,011	(17)	136,800	(91)	2,391,389	(48)	1,232,196	3,821,396	20.5
Welfare	—	—	—	—	—	—	—	—	(2)	230,500	230,500	1.2
Totals	(5)	$216,000	(11)	$131,011	(34)	$859,633	(130)	$13,878,631	(73)	$3,532,463	(253)	$18,612,738	100.0

*1/1/87-8/15/87

Source: *AIDS: A Status Report on Foundation Funding*, October 1987. The Foundation Center. Based on a sample of 170 foundations.

rates of minority students to medical schools. In Atlanta, Georgia, grantmakers at a "Health Promotion and Disease Prevention" seminar heard speakers from the National Black Women's Health Project and the National Coalition of Hispanic Health and Human Service Organizations discuss the difficulties and challenges in responding to the needs of their respective constituencies. And the Josiah Macy, Jr. Foundation awarded a $225,000 grant to the United Hospital Fund to research the impact of health care changes on New York's elderly population.

Large Gifts to Health

Oregon Health Sciences University
Howard Vollum
$15,200,000

Presbyterian Hospital
Charles Allen Jr. & Herbert Allen
$15,000,000

University of California at San Francisco
Lucille P. Markey Charitable Trust
$13,750,000

Washington University School of Medicine
Lucille P. Markey Charitable Trust
$12,100,000

Yale University School of Medicine
Lucille P. Markey Charitable Trust
$12,100,000

Harvard Medical School
Lucille P. Markey Charitable Trust
$11,000,000

Stanford University Medical Center
Smith Kline Beckman Corporation
$7,800,000

Whitehead Institute for Biomedical Research
Lucille P. Markey Charitable Trust
$7,150,000

University of Miami School of Medicine
Lucille P. Markey Charitable Trust
$6,270,000

New York Medical College
Starrett Housing Corporation
$5,500,000
(apartment complex)

Institute of Medicine
John D. and Catherine T. MacArthur Foundation
$5,000,000

University of Pennsylvania
Lucille P. Markey Charitable Trust
$3,850,000

University of California at Los Angeles
Lucille P. Markey Charitable Trust
$3,850,000

Pew National Nutrition Program
Pew Charitable Trusts
$3,600,000

Stanford University
Henry J. Kaiser Family Foundation
$3,302,650

University of Oregon
Lucille P. Markey Charitable Trust
$3,300,000

The Searle Scholars Program
The Chicago Community Trust
$3,240,000

Health Sciences Libraries Consortium
Pew Medical Trust
$3,100,000

Emory University
Robert W. Woodruff Foundation
$2,500,000

Pew Scholars in the Biomedical Sciences
Pew Charitable Trusts
$2,500,000

California Community Foundation
Howard Schurz Mollung
$2,500,000

Scottsdale Memorial Health Foundation
Estate of Patricia Dickinson Simmons
$2,400,000

Florida Hospital
Anonymous
$2,200,000

University of Utah
Debra J. and Randall K. Fields
$2,100,000

Family Health Foundation of America
Norwich Eaton Pharmaceuticals Inc.
$1,500,000

Institute of Medicine
W.K. Kellogg Foundation
$1,500,000

Bowman Gray/Baptist Hospital Medical Center
RJR Nabisco Foundation
$1,500,000

Dana Farber Cancer Institute
Kresge Foundation
$1,250,000

NYU Medical Center
Hasbro Children's Foundation
$1,100,000

University of Texas Health Center
Lucille P. Markey Charitable Trust
$1,045,000

American Cancer Society
Robert W. Woodruff Foundation
$1,000,000

Institute of Medicine
Andrew W. Mellon Foundation
$1,000,000

Albany Medical Center
Norstar Bancorp/Norstar Bank of Upstate New York
$1,000,000

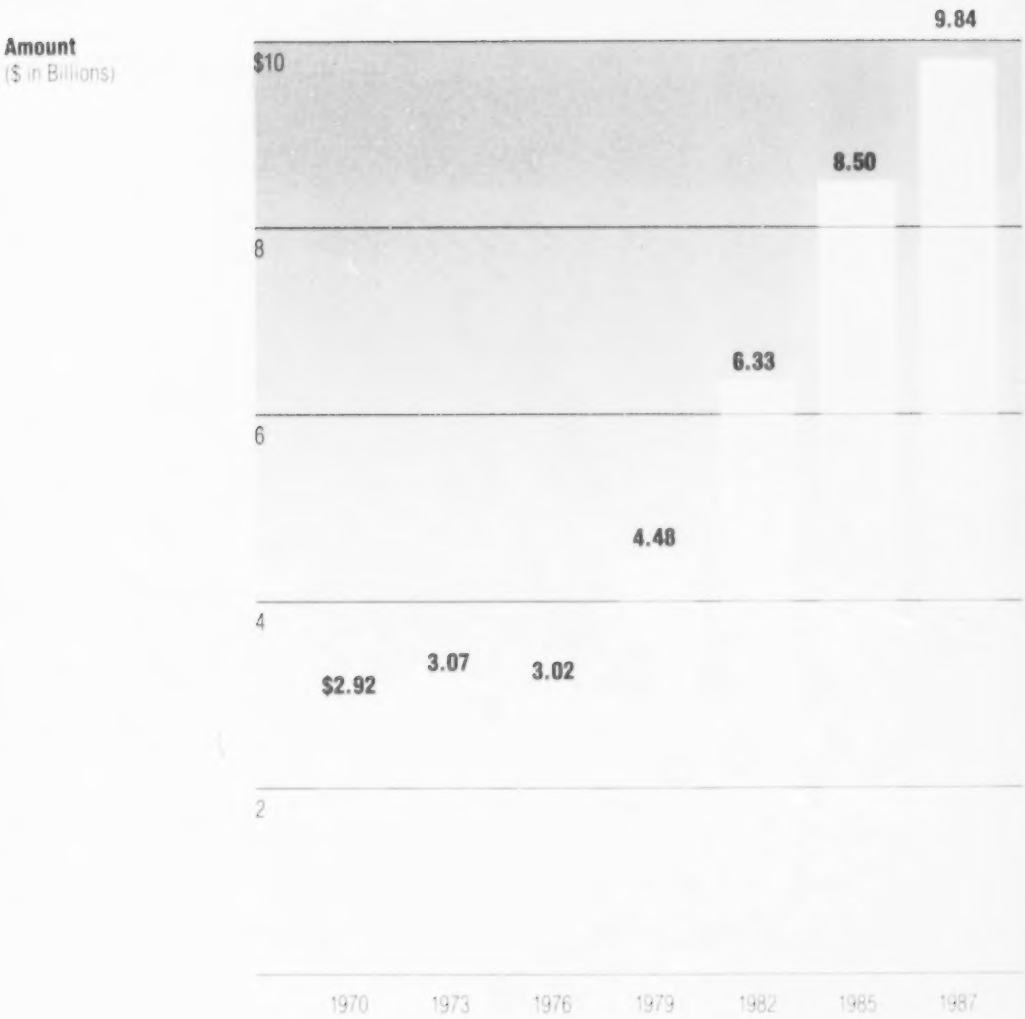
Albany Medical Center
Keycorp
$1,000,000

University City Science Center
Pew Charitable Trusts
$1,000,000

Fairfax Hospital
Home Shopping Network
$1,000,000

Morristown (NJ) Memorial Hospital
Warner-Lambert Company
$1,000,000

Morristown (NJ) Memorial Hospital
Allied Signal Foundation
$1,000,000



	Amount (Billions)
1970	$2.92
1971	3.01
1972	3.16
1973	3.07
1974	3.02
1975	2.94
1976	3.02
1977	3.57
1978	3.87

	Amount (Billions)
1979	$4.48
1980	4.91
1981	5.62
1982	6.33
1983	6.89
1984	7.88
1985	8.50
1986	9.13
1987	9.84

Giving to Human Services

Giving to the nation's gift-supported human service organizations grew to an estimated $9.84 billion in 1987, up 7.78 percent from the previous year.

The $9.84 billion amounted to 10.50 percent of all giving in the United States during the year.

The estimate of giving to human services is a projection based on data supplied by leading human service organizations, including United Way of America, American Red Cross, the Salvation Army, and the YMCA, among others.

Donor Trends

Foundations (excluding corporate foundations) have followed a see-saw trend in funding human services since 1982, according to data derived from *The Foundation Directory*. Between 1982 and 1983, for example, grants to human service organizations and activities jumped 30.5 percent, but declined 9.4 percent the following year. Funding then picked up again in 1985 by 13 percent. The next year also reflected an increase of 17.1 percent to $333,623 million.[1]

Business giving favored human services with an increase of almost 13 percent between 1984 and 1986, the last two years for which figures are available. The jump was considerably more than the previous recorded increase of 0.63 percent between 1982 and 1984.[2]

Focus on Aging

Response to new myths stigmatizing elderly Americans emerged as a key human service issue facing donors during 1987. Two current myths perceived as especially invidious were the "myth of generational equity" and the "myth that generous government programs for the elderly weaken family care-giving responsibility," according to Dr. Meredith Minkler, director of the Center on Aging, University of California, Berkeley, School of Public Health. Dr. Minkler addressed participants at an October conference organized by Grantmakers in Aging.

The myth of generational equity, according to Dr. Minkler, assumes that the elderly receive too much government money, including Social Security benefits, at the expense of children. She added that the group promoting this myth receives funding from a number of company-sponsored foundations, "major insurance companies, and health care conglomerates," and that the group would like to slash Social Security benefits.

"The whole generational equity argument breaks down when we disaggregate the elderly, looking at the poverty pockets that continue to exist, and when we use more accurate

projections and ways of analyzing what income actually looks like in this group."

Some 43 percent of the elderly had incomes of $10,000 a year or less in 1985, Dr. Minkler said. Responding to the allegation that Social Security lifts Americans out of poverty, she noted, " 'Out of poverty' often means several hundred dollars above the poverty line. That is hardly a monolithic wealthy population bloc."

Addressing the argument that government grants weaken family care of the elderly, she said that "For ten years, study after study has shown that 80 percent of the caregiving to aged parents at home is being provided by family, by America's women in the middle. . . . So many of these women are suffering, not keeping their own doctor's appointments, that researchers are calling them 'the hidden patient'. . . ."[3]

Strong criticism of the notion of "intergenerational equity" was repeated at the Council on Foundation's annual conference in Atlanta. One speaker noted that "even elders with incomes of twice the poverty level (about $10,000 a year for a single person or $13,000 for an elderly couple) are in deep economic insecurity, and this includes fully 42 percent of the aged population, more than 70 percent of aged Blacks, and nearly 90 percent of aged Black women living alone or with nonrelatives."[4]

Intergenerational Initiative

A multi-agency project to promote mutually beneficial activities among members of different generations received more than $750,000 from 12 foundations and the U.S. Administration on Aging in 1987. Coordinated by the Elvirita Lewis Foundation, the project's goals include promoting the message that intergenerational programs work for youths as well as seniors, that seniors can successfully undertake new careers, and that the public and private sectors will be more effective acting together than alone, through endeavors such as matching and targeting their respective funds.

United Way

In its centennial year, United Way's 2,300 coalitions of human service organizations raised an estimated $2.6 billion in 1987, a 6.56 percent increase over the $2.44 billion raised the year before.

As the largest combined effort to raise funds for participating organizations, United Way's contributions support approximately 37,000 service delivery groups. Next to the federal government, it aids the largest variety of human services in the country. Member organizations include both large, nationwide agen-

cies with numerous chapters, and small one-of-a-kind programs in urban and rural areas.

Data released by United Way of America revealed that from 1981 to 1986, giving to United Way grew 20.4 percent. During the same period, individual donations climbed 69 percent, corporate gifts rose 38 percent, and corporate contributions of in-kind services and goods amounted to an additional $100 million.

Perceiving a burgeoning of health and human service needs into the next decade, United Way established its "Second Century Initiative" in 1987, an effort to double financial and volunteer resources to all United Ways by 1991. Human service problems uppermost on United Way's agenda include illiteracy, hunger and homelessness, children in crisis, the elderly, AIDS, teenage pregnancy, substance abuse, and child care.

Projects advancing the Second Century Initiative during 1987 included:

- Young Leaders Conference, designed to spur the involvement of 2.5 million youths by 1991. Some 600 youths attended in April;
- Needs assessment tool. Known as Compass, the technique will enable local United Way chapters and other nonprofit organizations to evaluate the most pressing problems of their neighborhoods, and formulate appropriate plans of action. Compass was developed through a $3 million grant from the Gannett Foundation and technical assistance from the Urban Institute.

In a related development, United Way received grants from the W.K. Kellogg Foundation and the Ford Foundation totaling $2.8 million to accelerate minority leadership in local communities, and to foster management improvement of community development corporations;

- Marketing innovations, based on recommendations of a national team of volunteer marketing experts. Managing change in marketing was the focus of United Way's first marketing conference in 1987, sponsored by IBM;
- Welfare reform. An effort to facilitate the transition from welfare dependency to employment was developed by the organization, following intensive discussions with U.S. Congressional representatives and various governors;
- Expansion of the National Corporate Leadership Program (NCLP), with 46 new business members. The NCLP facilitates a year-round working relationship among member corporations, United Way of America, and company branches in UW communities.

Large Gifts to Human Services

Food for the Hungry, Inc.
K Mart Corporation
$12,000,000
(clothing)

Buck Center on Aging
Buck Trust
$5,200,000

Paul Newman's Hole in the Wall Camp
King Fahd of Saudi Arabia
$5,000,000

Paul Newman's Hole in the Wall Camp
Paul Newman
$5,000,000

Planned Parenthood of Minnesota
McKnight Foundation
$2,500,000

ICIS/The Door
Ford Foundation
$2,000,000

University of Missouri at Columbia
W.K. Kellogg Foundation
$1,700,000

Salvation Army
McKnight Foundation
$1,500,000

United Way of America
Ford Foundation
$1,500,000

Public Private Ventures
Ford Foundation
$1,400,000

United Way of America
W.K. Kellogg Foundation
$1,387,064

Greater Cincinnati Community Foundation
The Appalachian Fund
$1,300,000

National Council on Alcoholism
Joan B. Kroc Foundation
$1,000,000

Paul Newman's Hole in the Wall Camp
Anheuser-Busch Foundation
$1,000,000

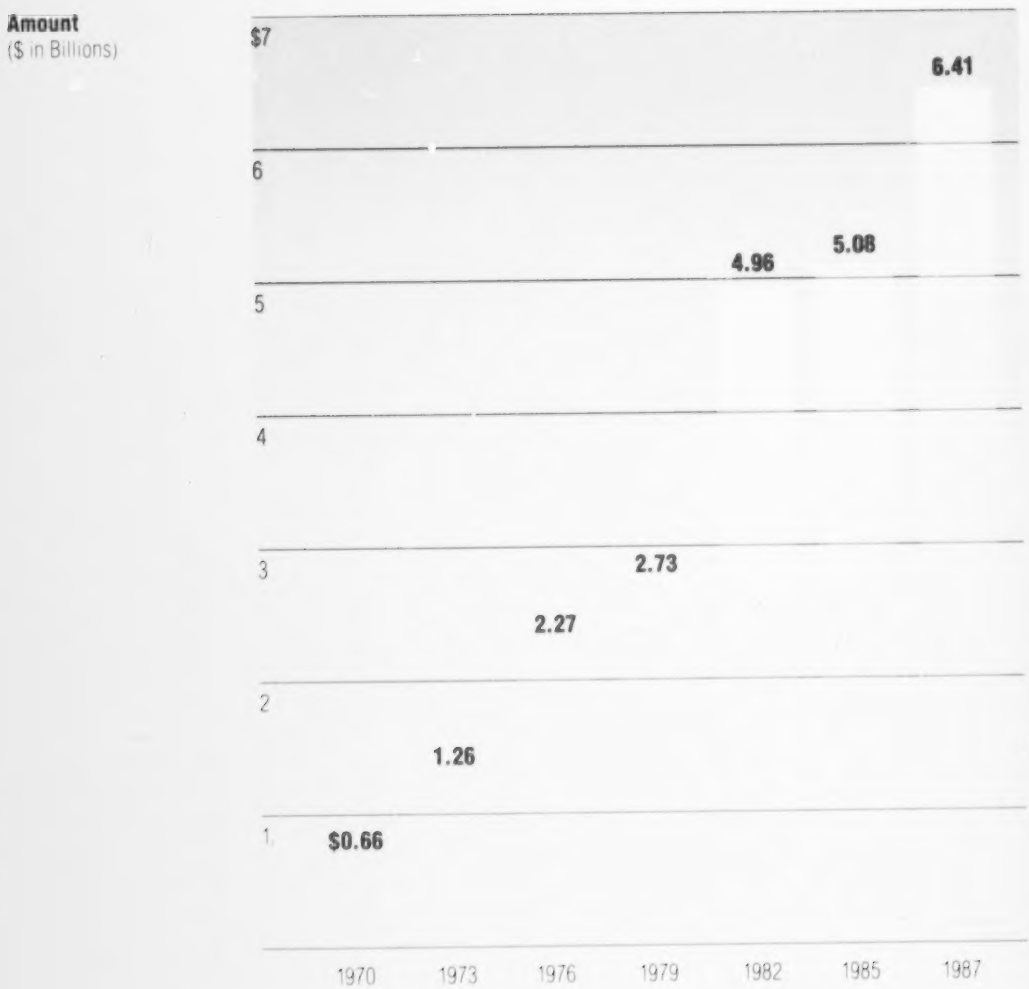
Notes for Giving to Human Services

1. *The Foundation Grants Index*, 16th Edition, 1987. The Foundation Center, New York. Adapted from Table 8. The figure for human service grants reported in *Giving USA* was adapted from the Index's "Welfare" category, less the sub-categories of environment, equal rights, and rural and urban development. Those areas now comprise the category of "Public/Society Benefit," as defined in the National Taxonomy of Tax Exempt Organizations.

2. *Survey of Corporate Contributions, 1988 Edition*. The Conference Board, Council for Aid to Education. Adapted from Table 16. The Conference Board combines the categories of health and human services. Percentages based on a sample of 415 companies in 1984 and 370 companies in 1986.

3. Carol Schleifer, *Grantmakers in Aging Newsletter*, Fall 1987. Charles Stewart Mott Foundation.

4. *Grantmakers in Aging Newsletter*, Spring 1987.



	Amount (Billions)
1970	$0.66
1971	1.01
1972	1.10
1973	1.26
1974	1.20
1975	1.56
1976	2.27
1977	2.32
1978	2.40

	Amount (Billions)
1979	$2.73
1980	3.15
1981	3.66
1982	4.96
1983	3.95
1984	4.50
1985	5.08
1986	5.83
1987	6.41

Giving to Arts, Culture and the Humanities

Contributions to the nation's arts, culture and humanities groups amounted to an estimated $6.41 billion in 1987, up 9.98 percent from the previous year.

The $6.41 billion represents 6.84 percent of total giving during the year.

The estimate of giving to Arts, Culture and the Humanities is a projection based on surveys of representative theater, opera, symphony orchestra, dance, and public broadcasting companies. The surveys are conducted by respective professional service associations, which usually survey only their own members, or representative samples of their members. In general, the surveyed arts groups tend to be the more established professional companies, although not necessarily the largest.

Gifts by Donor Category

While estimates of contributions to arts, culture and humanities by type of donor during 1987 are not available, recent trends reveal the giving patterns of business, foundations and bequests.

According to data released by The Conference Board, large business firms and corporate foundations have been allocating about 12 or 13 percent of their annual donations to arts and cultural affairs. If the trend continued through 1987, business giving to the arts would have amounted to about $585 million.

Foundations have granted an average of 12 percent to the arts for the past few years, according to a sample of some 375 leading foundations conducted by The Foundation Center. If that trend continued through 1987, foundation giving to the arts would have amounted to an estimated $766 million.

Some 9 percent of large bequests ($1 million and above) in 1987 went to the arts—usually in the form of gifts to universities for such purposes as performing arts centers. Bequests to the arts, therefore, may have amounted to an estimated $359 million.

The remaining amount—approximately $4.69 billion—may have been contributed by individuals, united arts funds, unions, and other sources.

Receipts by Arts Category

Symphonies: The arts category that received the largest reported increase in donations was the symphony orchestra. According to the American Symphony Orchestra League, which surveys almost 900 of the estimated 1800 orchestras in the country, giving increased by 12.9 percent in 1987, up from $148.4 million to $167.6 million. Giving to symphonies accounted for about one-fifth of donations to all five reporting arts categories.

Table 24: Percent of Contributions to Reporting Arts Categories, 1986–1987

Arts Category	Percent of Total, 1987*	Percent Change 1986–1987
Symphony Orchestra	21.2%	12.93%
Dance	3.8	8.56
Opera	12.5	7.99
Theater	3.2	6.83
Public Broadcasting	59.4	3.39

Although public broadcasting received the smallest percentage increase in dollar contributions during 1987, giving to public broadcasting accounted for almost 60 percent of all giving to the above arts categories. By contrast, symphony orchestras received the largest percentage increase, but giving to symphonies amounted to slightly more than a fifth of all giving to these arts categories.

* Percent of totals disclosed by the five reporting arts organizations. Total may not equal 100% because of rounding.

During the year, according to the League, individuals increased their giving to the surveyed symphonies by 14.3 percent to $118.5 million, business by 9 percent to $45.6 million, and non-corporate foundations by 20.7 percent to $3.5 million.

Public Broadcasting: Although public broadcasting companies received the smallest percentage increase in 1987, giving to this art form accounted for almost 60 percent of all giving to the five reporting categories. The Corporation for Public Broadcasting reported an estimated increase of 3.4 percent in contributions, from $454.7 million a year earlier to $470.13 million.

As a portion of total income, contributions to public radio and television programs accounted for an estimated 40.2 percent, almost the same as in 1986. Individual giving to public broadcasting grew by 3.6 percent, corporate funding by 2.9 percent, and foundation grants by 4 percent.

Opera: Professional opera companies, which received almost 12.5 percent of donations to the five reporting arts categories, showed an estimated increase in donations of 7.99 percent in 1987, to $98.7 million from $91.4 million a year earlier.

Opera America, whose 112 mem-

Table 25: Percent Changes in Giving to the Arts, by Donor, 1986–1987

	Individuals	Corporations	Foundations	Other*
Theater	4.5%	10.2%	12.4%	4.4%
Opera	28.9	−2.0	15.6	52.0
Symphony Orchestra	14.3	9.0	20.7	NA
Dance	4.9	4.2	13.2	25.2
Public Broadcasting	3.6	2.9	4.0	NA

* Guilds, united arts funds, fund-raising events. Percentages reflect contributions to surveyed arts companies only.

ber opera companies represent about 95 percent of professional opera groups in the country, reported that most of the increase came from united arts funds, guilds, and other groups—an impressive 52 percent, or $19 million as opposed to $12 million the year before. Individuals and foundations also gave considerably more to opera during the year—respectively 28 and 16 percent, or $49 million from individuals and $14.5 million from foundations. By contrast, corporate giving to opera was down 2 percent, to $14.5 million from $14.84 million the year before.

Dance: Giving to dance increased an estimated 8.56 percent during the year, according to Dance/USA's survey of 40 representative member dance companies. (Membership in Dance/USA requires an annual revenue of at least $1 million for ballet companies and $100,000 for other dance companies.) Individual contributions were up almost 5 percent to $11.2 million, corporate giving rose 4.19 percent to $6.8 million, and foundations increased their grants by 13.2 percent to $9.8 million. Other sources contributed about 25 percent more than they did the year before, but their contributions amounted to only $2 million.

Theater: Donations to theater rose an estimated 7.52 percent, according to the Theatre Communications Group, Inc., (TCG) which represents the nation's larger, more professional theatrical companies. In its annual survey of 48 representative theaters, TCG reported that individual giving grew 4.5 percent to $9.8 million, corporate giving grew 10.2 percent to $8.9 million, foundations grants grew 12.4 percent to $6.8 million, and guilds, united arts funds and other fund-raising sources contributed a 4.4 percent increase, to $10.5 million.

Large Gifts to Arts, Culture, and Humanities

Los Angeles Music Center
The Lillian B. Disney Foundation and Lillian B. Disney
$50,000,000

New York Public Library
Carl and Lilly Pforzheimer Foundation
$23,000,000
(collection of 19th century English literature)

Andy Warhol Foundation for the Visual Arts
Andy Warhol
$15,000,000

Metropolitan Museum of Art
Tisch Foundation
$10,000,000

Metropolitan Museum of Art
Henry R. Kravis
$10,000,000

Metropolitan Museum of Art
Iris and Gerald B. Kantor
$7,000,000

Hebrew Union College-Jewish Institute of Religion
Skirball Foundation
$5,000,000

Mugar Omni Theater at the Museum of Science
David Mugar
$4,000,000

University of Wisconsin at Green Bay
David and Mary Ann Cofrin
$4,000,000

United States Holocaust Memorial Museum
Helena Rubinstein Foundation
$3,000,000

The Contemporary Arts Training Institution in Valencia
Roy and Patty Disney and the Disney Family Foundation
$3,000,000

California Community Foundation
J. Paul Getty Trust Fund
$3,000,000

Indiana University-Purdue University at Fort Wayne
Foellinger Foundation
$3,000,000

Museum of Fine Arts
Sherman Fairchild Foundation
$2,500,000

University of Southern California
Anonymous
$2,000,000
(furnishings)

The Public Broadcasting System
The Annenberg-CPB Project
$2,000,000

Science Museum of Virginia
Ethyl Corporation
$2,000,000

Whitman College
F.W. Olin Foundation
$1,800,000

Oregon Coast Aquarium
Fred Meyer Charitable Trust
$1,500,000

Lawrence University
Lynde and Harry Bradley Foundation
$1,500,000

Field Museum of Natural History
Kresge Foundation
$1,500,000

Little Theater at the Palace of the Legion of Honor
Grover Magnin
$1,200,000

Civil Rights Project-Eyes on the Prize
Ford Foundation
$1,000,000

University of Oklahoma
Robert S. and Grayce B. Kerr Foundation
$1,000,000

New York Public Library/Performing Arts Research Center
Mr. and Mrs. Gordon Getty
$1,000,000

New York Public Library/Performing Arts Research Center
Robert W. Wilson
$1,000,000

Fernbank Museum of Natural History
Rankin Smith
$1,000,000

Little Theater of the Palace of the Legion of Honor
The Florence J. Gould Foundation
$1,000,000

San Jose Museum of Art
David and Lucille Packard
$1,000,000

Fine Arts Museum of San Francisco
John and Dodie Rosekrans
$1,000,000

Notre Dame University for Snite Museum of Art
Humana Foundation
$1,000,000

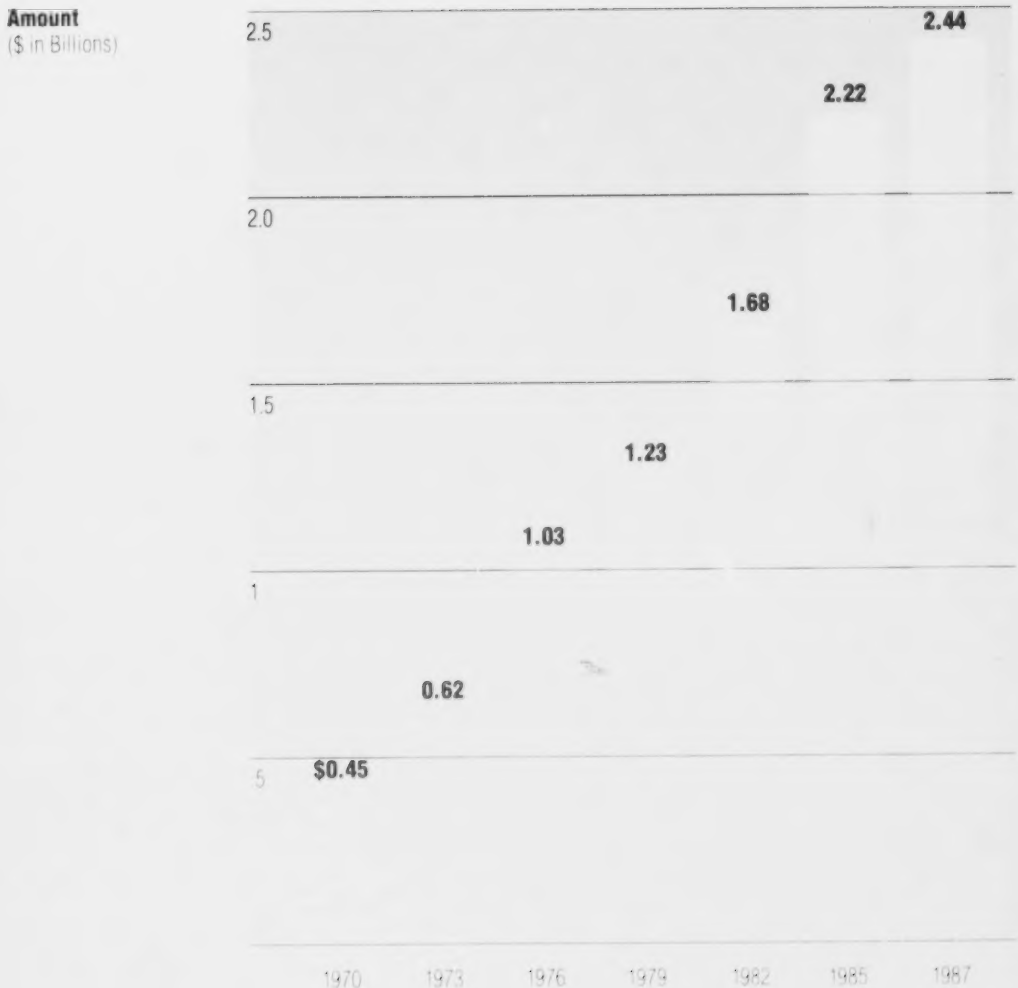
Science Museum of Virginia
Mr. and Mrs. William B. Thalhimer, Jr.
$1,000,000

Hunter College of City University of New York
Sylvia Fine Kaye
$1,000,000

Kalamazoo College
Anonymous
$1,000,000

Fort Lauderdale New Museum of Art
Maurice Lipschultz
$1,000,000
(collections of bas relief)

New York Public Library/Performing Arts Research Center
Gladys and Jean Delmas
$1,000,000



	Amount (Billions)		Amount (Billions)
1970	$0.45	1979	$1.23
1971	0.55	1980	1.35
1972	0.62	1981	1.49
1973	0.62	1982	1.68
1974	0.7	1983	1.63
1975	0.79	1984	1.94
1976	1.03	1985	2.22
1977	1.12	1986	2.38
1978	1.08	1987	2.44

Giving to Public/Society Benefit

Giving to organizations and causes advocating and administering programs to preserve the environment, improve public safety, enhance urban and rural communities, and promote legal and civil rights amounted to $3.15 billion in 1987, a 3.22 percent increase from the year before.

The $3.15 billion amounted to 3.36 percent of all giving in the United States.

The estimate of giving to public/society benefit is a projection based on surveys of leading organizations in the field.

Organizations promoting environmental preservation did better than other types of groups comprising the public/society benefit category. Based on weighted averages, environmental groups received 10 percent more in 1987 than they had in 1986. The relatively low increase of 3.22 percent for the entire public/society benefit category was due largely to a steep decline in contributions to some organizations promoting automotive safety.

Large Gifts to Public/Society Benefit

Los Angeles Central Library
Maguire Thomas Partners
$28,200,000

New York State & City
Fanny Mae
$28,000,000

Winrock International Institute for Agricultural Development
John D. and Catherine T. MacArthur Foundation
$5,000,000

Rock Against Drugs
MTV
$3,000,000
(free air time)

Center for Community Change
Ford Foundation
$2,850,000

Northeast Ventures Corporation
The Charles K. Blandin Foundation
$2,000,000

American Association of Community and Junior Colleges
Sears-Roebuck Foundation
$1,900,000

National Center for Neighborhood Enterprise
Amoco Foundation
$1,9000,000

The City of St. Paul
McKnight Foundation
$1,740,000

Local Initiatives Managed Assets Corporation
Ford Foundation
$1,650,000

Ripon College
Lynde and Harry Bradley Foundation
$1,500,000

Central Park Conservancy
Doris and Jack Weiler
$1,500,000

University of Minnesota
Dayton Hudson Foundation
$1,300,000

Virginia Cooperative Extension Service
W.K. Kellogg Foundation
$1,184,159

Wood Street Commons Association
Ford Foundation
$1,000,000

Northeast Ventures Corporation
Northwest Area Foundation
$1,000,000

Enterprise Loan Fund
Home Builders Association of Maryland
$1,000,000

Large Gifts to Other Recipients

Prudential Foundation
Prudential Insurance Company
$35,000,000

Texas Research Park
The Perot Foundation
$15,000,000

Arizona State University
Karsten Solheim and his family
$2,000,000
(for the golf course)

United Foundation
Kresge Foundation
$1,000,000

National Institute for Dispute Resolution
Ford Foundation
$1,000,000

Appendixes

A. Methodology

B. Advisory Council on Methodology

C. American Association of Fund-Raising Counsel, and the AAFRC Trust for Philanthropy

D. Sources of Philanthropic Information

Appendix A

Methodology

Estimates of how much Americans contribute to charitable causes and institutions are devised by the AAFRC Trust for Philanthropy from numerous sources, including a specially-commissioned econometric model, nationwide surveys of donors and recipients, and research organizations surveying still other populations. The estimates are revised each year upon the acquisition of more complete data.

Following is a description of the methodology for deriving the estimates of giving by each donor group, and to each recipient group.

Giving by Individuals

The estimate of giving by individuals is obtained through a mathematical equation correlating personal giving with five factors which, over time, have demonstrated a statistically significant relationship to the amount of personal contributions. The equation, known as the Personal Giving Estimating Model (PGEM), was developed by Dr. Ralph Nelson of Queens College, City University of New York.

The five factors include: (1) total personal income, the most important determinant of giving, (2) population in the prime giving ages of 35 through 64, (3) Standard and Poor's 500-Stock Index for the year-ending months of November and December, (4) political party of the President of the United States, and (5) the "time trend," a method of incorporating the progressive effect of other variables, such as changes in tax inducement to give, attitudes towards giving, tax-law modifications, and perceptions of the role of government in philanthropic areas.

Prior to selecting the five factors, Dr. Nelson constructed an independent time series containing what was called the "best estimate" of annual personal giving from 1948 through 1984 (replacing the estimates which were published in early editions of Giving USA). For most of those years, the annual giving "best estimate" consists of the actual charitable donations declared by Americans who itemized their deductions—detailed breakdowns of which are published by the Internal Revenue Service—plus an estimate of donations by Americans who did not itemize. (For ten years—all before 1972—in which itemized deductions were unavailable, the giving figure consists of an average of the deductions for the year preceding and the year following, plus a separately-derived estimate of donations by non-itemizers.)

The "best estimate" of total personal giving based on direct IRS data was made only through 1984; data for 1985–1987 has not been released as of publication time. To provide estimates for the three most recent years, the PGEM equation,

updated for the 37–year period 1948–84, was used, together with 1985, 1986, and 1987 data on the five key factors.

The PGEM and the estimation process follow.

Equation for the Personal Giving Estimating Model (PGEM)

ln TPG = −23.501 + 1.025 ln PI −0.034 TIME + 2.410 ln GAP + 0.086 ln SPND + 0.014 PRES

where:

ln TPG = natural logarithm of Total Personal Giving measured in millions of dollars

ln PI = natural logarithm of Personal Income measured in billions of dollars

TIME = time trend variable having a value of 1 for 1948, and increasing by 1 each year to a value of 38 for 1985, 39 for 1986, and 40 for 1987

ln GAP = natural logarithm of number of persons of age 35–64 (prime Giving Age Population)

ln SPND = natural logarithm of the November-December average of the Standard and Poor's 500-Stock Index (1943 = 10)

PRES = political party of incumbent President, having a value of 1 if a Republican and 0 if a Democrat

Example: Estimates of Total Personal Giving for 1985–1987

Data for the five explanatory variables PI, TIME, GAP, SPND and PRES for 1985–1987 were:

	PI	TIME	GAP	SPND	PRES
1985	3327.0	38	76.666	202.36	1
1986	3534.3	39	78.055	246.85	1
1987	3745.8	40	79.361	242.99	1

Applying the above five factors to the PGEM equation, the PGEM estimate for 1985 total personal giving was $65.94 billion; for 1986 it was $72.03 billion; and for 1987 it was $76.82 billion. Amounts for 1985 and 1986 were slightly different from those published in last year's issue of *Giving USA* because of revisions made by the U.S. Commerce Department in its estimate of personal income.

Source: Ralph D. Nelson, Ph.D., *The Amount of Total Personal Giving in the United States 1948–1982, With Projections to 1985 Using the Personal Giving Estimating Model*, June 1986, United Way Institute, page 6.

Giving by Bequest

The estimate of giving by bequest is derived from a survey of educational institutions conducted by the Council for Aid to Education (CFAE), and surveys of health, human service, and public/society benefit organizations conducted by the AAFRC Trust for Philanthropy. The surveys report bequest amounts actually received rather than pledged.

Bequests received by surveyed associations during the current year are compared to the amounts received the previous year. The resulting percentage difference is then weighted to reflect the relationship of educational to health bequests.

In 1987, large bequests to education accounted for about 70 percent of all bequest amounts. Another 9 percent was granted to the arts, and 11 percent to religion. (For bequest computation purposes, bequests to the arts and to religion are subsumed under education, as most such bequests take the form of gifts to colleges for such purposes as performing arts centers or chapels.) The remaining 10 percent is donated to health organizations, including hospitals, and human service organizations. This breakdown is based on a

review of the year's bequests of $1 million and above.

The AAFRC Trust's estimates of bequests differ from those released periodically by the Internal Revenue Service because the latter are based on a limited number of estates. Thus, in 1981, the AAFRC estimated bequests at $3.49 billion, compared to the IRS figure of $2.25 billion. The difference reflects the IRS's tabulation only on estates valued at over $300,000.

Likewise, in 1984, the AAFRC bequest figure was $4.89 billion, compared to the IRS figure of $4.54 billion. Here again, the IRS total was based on tax returns filed only by estates worth more than $300,000.

In 1985 the AAFRC Trust showed bequests totaling $5.18 billion, compared to the IRS total of $3.57 billion. The IRS total was based on tax returns filed by estates worth more than $500,000, thereby excluding from its tabulation all bequests on estates under that amount.

Giving by Foundations

The estimate of giving by foundations is a projection based on a survey of about 100 major foundations conducted annually by the AAFRC Trust for Philanthropy, and data provided by The Foundation Center.

Grants made by the responding foundations for the current year are compared to grants made the previous year, and the percentage difference is applied to the revised estimate for the prior year, to derive the current year's estimate.

The revised estimate for the prior year, in turn, is obtained by comparing grants of the surveyed foundations for the two previous years, obtaining the percentage difference, and applying that difference to the amount of grants (less the amount given by corporate foundations) listed in the *National Data Book*, published by The Foundation Center. *National Data Book* totals are accepted as definitive because they are compiled from data released by the Internal Revenue Service.

Giving by Corporations

The estimate of corporate contributions is developed by the Council for Aid to Education (CFAE), based on three annual surveys: the Survey of Voluntary Support of Education, the Annual Survey of Corporate Contributions (sponsored with, and conducted by, The Conference Board), and a year-end brief survey of 100 pace-setting corporations and corporate foundations.

The Survey of Voluntary Support of Education, covering the fiscal year ending June 30, yields data on corporate gifts to colleges and universities, which is then statistically interpolated to project corporate giv-

ing as a whole for that fiscal year. This projection is then modified in accordance with data obtained from the Annual Survey of Corporate Contributions—which covers the previous calendar year, and reflects between 35 and 40 percent of total corporate contributions for that year. Finally, that figure is again modified in accordance with the results of the year-end brief survey to arrive at the estimate appearing for the first time in *Giving USA*.

This printed figure is known as the preliminary estimate, usually devised in January or February. The preliminary estimate is modified for the following year's edition of *Giving USA* as later survey data becomes available. It is modified a third and final time when the Internal Revenue Service releases the authoritative figure, based on corporate tax returns. Data from the IRS is typically available three or four years after returns are filed. Thus, the 1988 edition of *Giving USA* reflects authoritative, or final figures for corporate giving through the year 1984, and estimates for 1985 through 1988.

Giving to Religion

The estimate of giving to religion is a "residual" category, that is, each year's figure is the amount that remains of total giving after all other recipient estimates have been devised. A more exact methodology is unattainable because most major religious organizations and federations in the United States do not release information on the amount of contributions they receive. Furthermore, among many religious groups, giving to religion is considered identical with giving to human services, health care, etc., when such services are administered by organizations founded by the religious groups. With the exception of the National Council of Churches, which reports on donations to Protestant communions, it is unlikely that religious organizations even collect the relevant data.

Various studies of philanthropy have disclosed that giving to religion far outweighs giving to any other type of recipient, as indicated in *Giving USA*. For example, a 1987 Gallup poll of households with incomes of $40,000 and above found that the median gift to religion was almost three times the median gift to the next highest category: $610 for religion versus $220 for international/foreign aid programs. Likewise, a 1984 study by Yankelovich, Skelly and White, Inc. found that the average gift to religious charity amounted to 2.6 times the average gift to other causes.[1]

Giving to Education

The estimate of giving to education is projected from three sources: the

survey of *Voluntary Support of Education* conducted each fiscal year by the Council for Aid to Education (CFAE), education grants from non-corporate foundations as reflected in *The Foundation Directory*, and business giving to education as monitored by The Conference Board in its annual *Survey of Corporate Contributions*.

To the CFAE higher education totals, less donations by religious organizations, are added non-corporate foundation grants and business gifts to educational institutions and activities other than direct gifts to colleges and universities. These include indirect support of higher education such as scholarships; plus gifts to adult and continuing education, vocational institutes, elementary and secondary schools, libraries, research institutes, education-related organizations and other educational activities.

Finally, the estimate includes CFAE's pre-college giving by individuals, expanded to account for elementary and secondary schools not included in the CFAE study. The total figure is then adjusted to eliminate duplications. As with all other categories of giving, the estimate is revised the following year upon the availability of more current data.

Giving to Health

The estimate of giving to health is a projection based on a survey of leading health associations conducted by the AAFRC Trust for Philanthropy, and a survey of hospitals conducted by the National Association for Hospital Development (NAHD). Percentage differences between the present and former years on both surveys are added and averaged, and the result is applied to the previous year's revised estimate to yield the current year's estimate.

Giving to Human Services

The estimate of giving to human services is derived from information supplied by major human services charities, including United Way, American Red Cross, Salvation Army, United Jewish Appeal-Federation of Jewish Philanthropies, Federation of Protestant Welfare Agencies, Catholic Charities, Girls Clubs of America, Boy Scouts of America, and the YMCA, among others.

Each organization's donations, modified to eliminate duplications (such as United Way contributions, which are counted under United Way of America as a separate organization), are compared to the donations received the previous year. Resulting percentage differences are weighted to reflect the ratio of each organization's amount to total reported contributions. The sum of the weighted percentages is then applied to the

previous year's revised estimate, to yield the current year's estimate.

Giving to Arts, Culture and Humanities

The estimate of giving to the arts, culture and humanities is a projection based on surveys of dance, opera, theater, symphony and public broadcasting companies conducted by respective professional associations. They include Dance/USA, Opera America, Theatre Communications Group, American Symphony Orchestra League, and Corporation for Public Broadcasting.

Each arts category's total contributions for the current year are compared to donations received the previous year, and the resulting percentage differences are weighted to account for the relationship of each arts category to the total. The sum of the weighted percentages is added to separately-derived weighted percentage estimates for museums, film/video and presenting centers, to arrive at the total percent difference between the current year and the previous year. The combined percentage sum is then applied to the previous year's revised giving figure, to yield the current giving estimate.

Giving to Public/Society Benefit

The estimate of giving to public/society benefit is a projection based on surveys of organizations promoting environmental preservation, public safety, urban and rural improvements, and civil and legal rights for various populations.

Each organization's contributions for the current year are compared with the amount received the previous year, and the resulting percentage differences are weighted to reflect the relationship of each group's figure to the total. The sum of the weighted percentages is then applied to the previous year's revised giving figure.

Giving to Others, and Unallocated Giving

The estimate of giving to others reflects gifts to organizations providing most of their services overseas, foundations, and groups or purposes which do not fit into the six established categories. The estimate is projected from information provided by the organizations. Giving figures for the current and previous years are compared to yield a percentage change, which is then applied to last year's revised giving figure.

Unallocated gifts consist of contributions reported by donors, but inapplicable to any of the six established categories or to the "other" category. The amount reflects gifts originally applied to various categories, but removed under revised statistical tabulation methods.

Notes for Methodology

1/ "An Analysis of Charitable Giving by Upper Income Households for 1986 and 1987," Gallup Organization, commissioned by the AAFRC Trust for Philanthropy, page 11; also, *Dimensions of the Independent Sector: A Statistical Profile*, Independent Sector, 1986, Table 3.4, page 55.

Appendix B

Advisory Council on Methodology

The Advisory Council on Methodology for *Giving USA*, comprised of experts in the fields of research and philanthropy, meets several times a year, as necessary, to critically review progress and procedures. Individual members also consult on an ongoing basis with the staff of the AAFRC Trust for Philanthropy.

Advisory Council Members:

Elizabeth Boris
Vice President, Research
Council on Foundations

Jane Hammond
Director of Research
Council for Aid to Education

Virginia Ann Hodgkinson
Vice President, Research
Independent Sector

Anne Klepper
Director, Contributions Management Institute
The Conference Board

Ralph Nelson
Queens College
City University of New York

Linda Platzer
Senior Research Associate
The Conference Board

Loren Renz
Director of Research
The Foundation Center

Gabriel Rudney
Guest Scholar
The Brookings Institution

Hayden Smith
Senior Vice President
Council for Aid to Education

Russy Sumariwalla
Senior Fellow
United Way Institute

Appendix C

American Association of Fund-Raising Counsel, Inc. and the AAFRC Trust for Philanthropy, Inc.

The American Association of Fund-Raising Counsel was founded in 1935 to advance the philanthropic cause and the ethical approach to fund raising.

Early AAFRC leaders were intimately aware of what philanthropy had accomplished for America and for Americans. They wanted to ensure that fund-raising counseling firms contributed positively to the cause that has been so important to the nation's houses of worship and community funds, cultural and arts institutions, colleges and universities, hospitals, health organizations, human service providers, and character building agencies.

The leaders who formed the AAFRC sought to enhance the professionalism of a field that was disorganized and sometimes misunderstood and mistrusted. Their first act was to develop a Fair Practice Code. The code today is accepted widely as the standard for professional conduct in fund-raising counsel.

The Association's other commitment—promoting the philanthropic cause—also has expanded through the years, leading to the birth of the AAFRC Trust for Philanthropy—a grantmaking foundation—in 1985. The Trust's programs include: promoting the study of philanthropy in colleges and universities; defining major issues; rewarding stellar research in the field; publishing *Giving USA* and *Giving USA Update*, which it assumed from the AAFRC; and sponsoring a national opinion poll on the effects of tax reform on philanthropy.

Through these and other programs, the Trust rapidly has become one of the foremost contributors to advancing philanthropy in the United States.

AAFRC Trust for Philanthropy Board of Directors

Jimmie R. Alford
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American Association of Fund-Raising Counsel

Alford, Ver Schave & Associates, Inc.
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Brakeley, John Price Jones Inc.
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Donald A. Campbell and Company, Inc.
Community Counselling Service Co., Inc.
Community Service Bureau, Inc.
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Robert F. Semple Associates
Staley/Robeson/Ryan/St. Lawrence, Inc.
Ward, Dreshman & Reinhardt, Inc.
Milton Hood Ward & Co., Inc.

Appendix D

Sources of Philanthropic Information

American Association of Fund-Raising Counsel, Inc.
AAFRC Trust for Philanthropy
25 West 43rd Street
New York, N. Y. 10036

American Council for the Arts
570 7th Avenue
New York, N. Y. 10018

American Council on Education
One Dupont Circle
Washington, D.C. 20036

Business Committee for the Arts, Inc.
1770 Broadway
New York, N. Y. 10019

The Conference Board, Inc.
845 Third Avenue
New York, N. Y. 10022

Council for Advancement and Support of Education
11 DuPont Circle, N.W.
Washington, D.C. 20036

Council for Aid to Education
680 Fifth Avenue
New York, N.Y. 10019

Council of Better Business Bureaus
1515 Wilson Blvd.
Arlington, Virginia 22209

Council on Foundations
1828 L Street, N.W.
Washington, D.C. 20036

Council of Jewish Federations
575 Lexington Avenue
New York, N. Y. 10022

Federation of Protestant Welfare Agencies
281 Park Avenue South
New York, N. Y. 10010

The Foundation Center
79 Fifth Avenue
New York, N. Y. 10003

Independent Sector
1828 L Street, N.W.
Washington, D. C. 20036

Lutheran Resources Commission
733 15th Street, N.W.
Washington, D.C. 20036

Independent College Funds of America, Inc.
4 Landmark Square, S-218
Stamford, Connecticut 06901

National Association for Hospital Development
112-B East Broad Street
Falls Church, Virginia 22046

National Association of Independent Schools, Inc.
18 Tremont Street
Boston, Massachusetts 02109

National Catholic Development Conference
1077 30th Street, N.W.
Washington, D.C. 20007

National Catholic Stewardship Council
1 Columbia Place
Albany, New York 12207

National Charities Information Bureau
19 Union Square West
New York, N. Y. 10003

National Committee for Responsive Philanthropy
2001 S Street, N.W.
Washington, D.C. 20009

National Council of Churches
475 Riverside Drive
New York, N. Y. 10027

National Health Council
622 Third Avenue
New York, N.Y. 10017

National Society of Fund Raising Executives
1101 King Street, Suite 3000
Alexandria, Virginia 22314

United Way of America
701 N. Fairfax Street
Alexandria, Virginia 22314

Volunteer: The National Center For Citizen Involvement
1111 North 19th Street
Arlington, Virginia 22209

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Trust for Philanthropy**

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